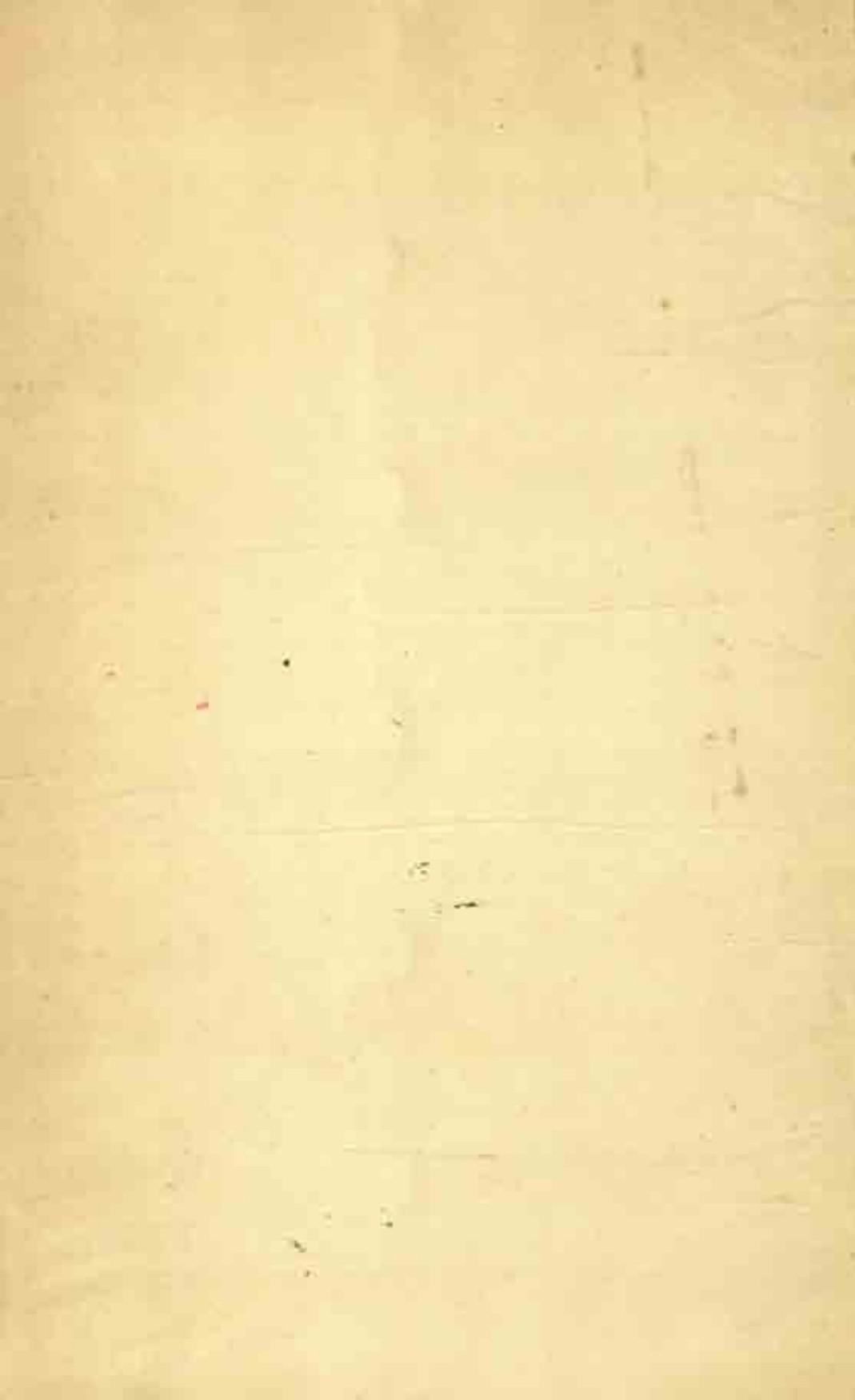


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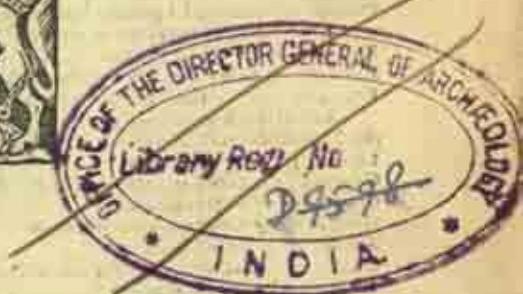


APPROPRIATION ACCOUNTS
OF THE
CENTRAL GOVERNMENT (CIVIL)
AND THE
REPORT
OF THE ACCOUNTANT GENERAL,
CENTRAL REVENUES THEREON
FOR THE YEAR

1932-33

35588

Compiled by
J. F. MITCHELL, I.C.S.,
Accountant General, Central Revenues.



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1934.

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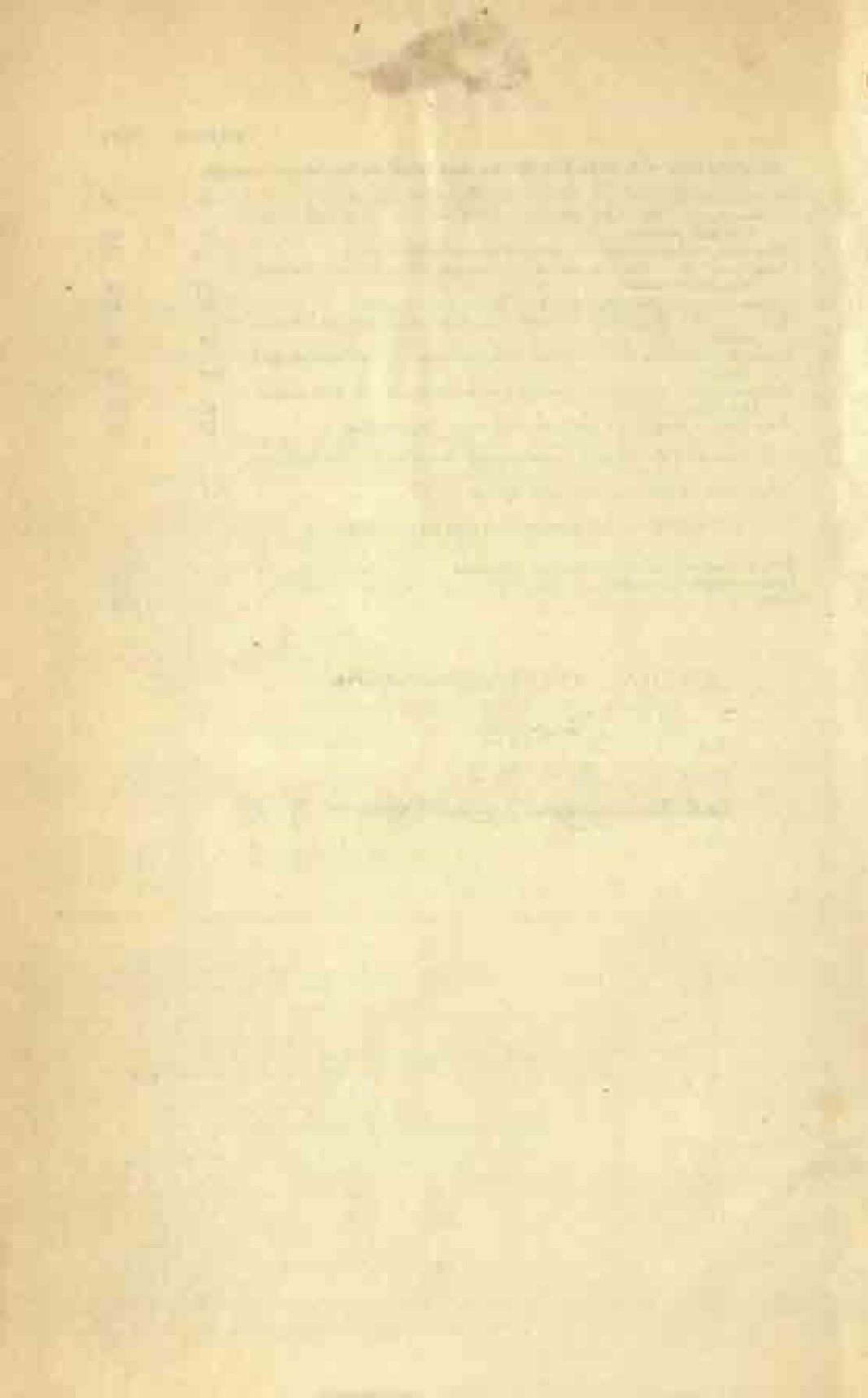
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First list of corrections to the Appropriation Accounts of the Central Government (Civil) and the Report of the Accountant General, Central Revenues, thereon for the year 1932-33.

No. 1.

Page 8, paragraph 12—

Delete "Rs" under "Percentage of (5) to (2)" in column 6 of Table I.

No. 2.

Page 12, paragraph 18—

Substitute "2,99·34" for "9·34" in the net result of the first two items of the table.

No. 3.

Page 34—

Delete paragraph 110.

No. 4.

Page 41, grand summary—

Substitute "221" for "227" in the column for page before Grant No. 75—Stationery and Printing, and "—720" for "—730" in the column for 'less than granted' against the non-voted section of that Grant.

Substitute "263" for "273" in the column for page before Grant No. 79—Baluchistan.

No. 5.

Page 43, footnote (b)—

Insert a minus sign before "Rs. 22,000".

No. 6.

Page 47, footnotes (a) and (b)—

Insert minus signs before "Rs. 20,149" and "Rs. 19,532" in footnote (a) and before Rs. 3,858 in footnote (b).

No. 7.

Page 57, first sub-paragraph of the Review of Stores Position of the Madras Salt Department—

Put a decimal point between "12" and "34" in line 5. 336 .

No. 8.

Page 68, Account C—

Substitute "1933" for "1932" in the last line.

No. 9.

Page 74, sub-head D. 1 (2)—Non-voted—

Read "—27" for "—2" in column 6.

Price anna one or 1½d.



and to provide additional and more effective
means, with respect to the public health, to keep
more safe and orderly government. And, whereas, the

20-2021.

§ 10.

That the Legislature do now adjourn, and that the same
adjournment be continued until the first Monday in October,

20-2021.

And, whereas, it is expedient that such
adjournment be made for the purpose of giving the people an opportunity to
have a full and free expression of their opinions concerning the proposed
changes in the Constitution, and to have an opportunity to consider the
same before they are submitted to the people for their final adoption or rejection;

§ 11.

That the adjournment be so made.

§ 12.

That the Legislature do now adjourn, and that the same
adjournment be continued until the first Monday in October,
and that the Legislature do now adjourn, and that the same
adjournment be continued until the first Monday in October,
and that the Legislature do now adjourn, and that the same
adjournment be continued until the first Monday in October,

20-2021.

And, whereas, it is expedient that such
adjournment be made for the purpose of giving the people an opportunity to
have a full and free expression of their opinions concerning the proposed
changes in the Constitution, and to have an opportunity to consider the
same before they are submitted to the people for their final adoption or rejection;

§ 13.

That the adjournment be so made.

20-2021.

And, whereas, it is expedient that such
adjournment be made for the purpose of giving the people an opportunity to
have a full and free expression of their opinions concerning the proposed
changes in the Constitution, and to have an opportunity to consider the
same before they are submitted to the people for their final adoption or rejection;

20-2021.

And, whereas, it is expedient that such
adjournment be made for the purpose of giving the people an opportunity to
have a full and free expression of their opinions concerning the proposed
changes in the Constitution, and to have an opportunity to consider the
same before they are submitted to the people for their final adoption or rejection;

20-2021.

And, whereas, it is expedient that such
adjournment be made for the purpose of giving the people an opportunity to
have a full and free expression of their opinions concerning the proposed
changes in the Constitution, and to have an opportunity to consider the
same before they are submitted to the people for their final adoption or rejection;

三

No. 10.

*Page 101, sub-head B—**Insert "4" after the minus sign in column 6.*

No. 11.

*Page 104, sub-head E—**Insert "Non-voted" before "0,—6,000" and put "—8,520" in column 2.*

No. 12.

*Page 108, sub-head C. 3 (2)—**Read "—15" for "—5" in column 6,*

No. 13.

*Page 112, sub-head F. I.—Voted—**Read "—2,589" for "—2,539" in column 4.*

No. 14.

*Page 112, totals—Non-voted—gross—**Read "—13,401" for "—13,01" in column 6.*

No. 15.

*Page 115, sub-head F. I (1)—**Read "—32" for "—3" in column 6.*

No. 16.

*Page 116, sub-head G. I (3)—**Read "—2,015" for "215" in column 6.*

No. 17.

*Page 134, sub-head E—**Read "—239" for "236" in column 6.*

No. 18.

*Page 188, sub-head B. 3—**Insert "7,056" against the minus sign in column 5.*

No. 19.

*Page 193, sub-head F—**Read "—990" for "—992" in column 6.*

No. 20.

*Page 199, sub-head E. 5—Non-voted—**Read "+2,590" for "+90" in column 6.*

No. 21.

Page 200, sub-head I-2 (3)—Voted—

Read " +4,220 " for " +4,200 " in column 5.

No. 22.

Page 211, serial No. 35—

Insert a minus sign before " 5,487 " in last column.

No. 23.

Page 215, paragraph 5—

Read " 14,177 " for " 14,117 " in lines 1 and 9.

No. 24.

Page 218, sub-head K.—Voted—

Substitute " 26,206 " for " 25,206 " in column 3.

No. 25.

Page 226, sub-head Q. I (I)—

Insert " 96 " against the minus sign in column 6.

No. 26.

Page 223, sub-head G. 2 (I)—

*Substitute the following for the explanations for excesses in column 6 :—
" See Note ".*

No. 27.

Page 224, sub-head J. 2 (I)—

Substitute " See Note " for the explanation below this sub-head.

No. 28.

Page 228—

Substitute the following for the last sentence of the first sub-paragraph of the note under the Appropriation Account :—

" The lump sum deductions under the sub-heads G. 13, J. 12, N. 14 and P. 12 were distributed under other sub-heads. This distribution could not be adhered to by the Presses on account of the figures not having been communicated to them in time and this resulted in variations under the sub-heads concerned ".

No. 29.

Page 256, sub-heads A. 6 (6) and A. 7 (1)—

Read " —2,708 " for " —2,703 " in column 4 against sub-head A. 6 (6) and " —112 " for " —122 " in column 6 against sub-head A. 7 (1).

22-48

— 1960. — 1960. — 1960. — 1960. — 1960.

22-49

— 1960. — 1960. — 1960. — 1960. — 1960.

22-50

— 1960. — 1960. — 1960. — 1960. — 1960.

22-51

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22-54

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No. 30.

Page 267, sub-head A. 10—Voted—

Read “—265” for “—65” in column 6.

No. 31.

Page 267, Account VII, Sub-head A. 1 (3)—

Substitute the following for the existing explanation for excess in column 6 :—

“ Mainly to misclassification in accounts office ”.

No. 32.

Page 284, sub-head D. 1 (4)—Voted—

Read “—13” for “—1” in column 6.

No. 33.

Page 290, Account IV, sub-head G. 2—

Read “14,800” for “14,8001” and “14,414” for “4,414” in columns 2 and 3 respectively.

No. 34.

Page 347, sub-head A. 14—

Substitute “1,80,000” for “1,80,900” against O in column 1.

No. 35.

Page 351, account II, sub-head E. 1—

Read “7,000” for “,000” in column 2.

No. 36.

Page 352, sub-head A. 4—

Insert a minus sign before “1,034” in column 4.

No. 37.

Page 356, sub-head B. 1 (5)—

Read “—5,527” for “—6,527” in column 6.

No. 38.

Page 356, sub-head E. 1 (I)—

Insert a minus sign before ‘84’ in column 5.

NEW DELHI :

J. F. MITCHELL,

The 19th April 1934.

Accountant General, Central Revenues.

PREFATORY REMARKS.

1. *Scope and object of the Report.*—This volume deals with 'Civil' expenditure of the Government of India, appropriation reports and accounts for Army, Posts and Telegraphs and Railway expenditure being dealt with in separate volumes prepared by other authorities. Its object is to present the audited accounts of the year, with respect to the expenditure with which it deals, in the form of a separate appropriation account for each grant with any important observations which it is considered necessary to make as a result of audit investigation. It is transmitted by the Auditor General in India with his comments thereon, to the Governor General in Council to be laid before the Public Accounts Committee of the Legislative Assembly. A copy is also forwarded by the Auditor General to the Secretary of State through the Governor General in Council, as required by statutory rules, with his comments on the Report and other comments of a general nature.

2. The material is a consolidation of accounts and comments supplied by various audit and accounting authorities in India and England. In order to provide a co-ordinating influence and secure a certain uniformity of treatment, the Accountant General, Central Revenues, has been authorised to edit or omit material furnished to him in the Reports of other audit authorities.

3. Reviews of certain commercial concerns of the Government of India are dealt with in a "Commercial Appendix" which has been printed separately.

4. *Constitution and Functions of the Committee on Public Accounts.*—This Committee is a statutory body constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with this Report and the appended Appropriation Accounts of the Governor General in Council and such other matters as the Finance Department may refer to it. It consists of not more than twelve members, including the Chairman, of whom not less than two-thirds are elected by the non-official members of the Legislative Assembly and the remaining members are nominated by the Governor General. The Hon'ble the Finance Member is the Chairman of the Committee and in the case of an equality of votes on any matter, has a second or casting vote. The Auditor General in India and certain audit officers are usually invited to assist in the deliberations of the Committee.

In scrutinising the Accounts and the Report it is the duty of the Committee to satisfy itself that the money voted by the Assembly has been spent within the scope of the demand granted by the Assembly. It is also the duty of the Committee to bring to the notice of the Assembly:—

- (a) every re-appropriation from one grant to another;
- (b) every re-appropriation within a grant which is not made in accordance with the rules prescribed by the Finance Department; and
- (c) all expenditure which the Finance Department has requested should be brought to the notice of the Assembly.

The main function of the Committee is to see how far the wishes of the Assembly are carried out in the matter of expenditure incurred. In performing this duty it has also to see that no expenditure is incurred on any new service for which provision was not made either in the original demand or in a supplementary demand voted by the Assembly, that there has been no

extravagance, and that money set apart for one purpose has not been directed to another without the sanction of competent authority. It has been the practice for the Committee to take the evidence of departmental authorities to supplement its information on any point.

In dealing with the Accounts and the Report, the Committee is entitled to offer criticisms and recommendations upon any matter discussed therein or in the Auditor General's comments, whether such matter concerns the accounts of expenditure, voted or non-voted, or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately and express its opinion thereon and record its findings and recommendations.

Further details of the nature of the duties entrusted to the Committee, the manner in which those duties should be performed and the results which may be anticipated if those duties are performed efficiently, will be found in the "Memorandum on the work of the Public Accounts Committee in India" drawn up by the Auditor General in India, a few copies of which are placed in the Library of the Legislative Assembly for the use of the members of the Committee.

5. *General.*—It should be borne in mind while considering the Report, that whilst it is framed on the best information available and in the great majority of cases, after communication with the departments concerned, it is necessarily prepared before the departmental witnesses have been examined, and that it does not possess the same degree of authority or finality as the Report ultimately presented to the Legislature by the Committee on Public Accounts after hearing evidence on the points raised herein.

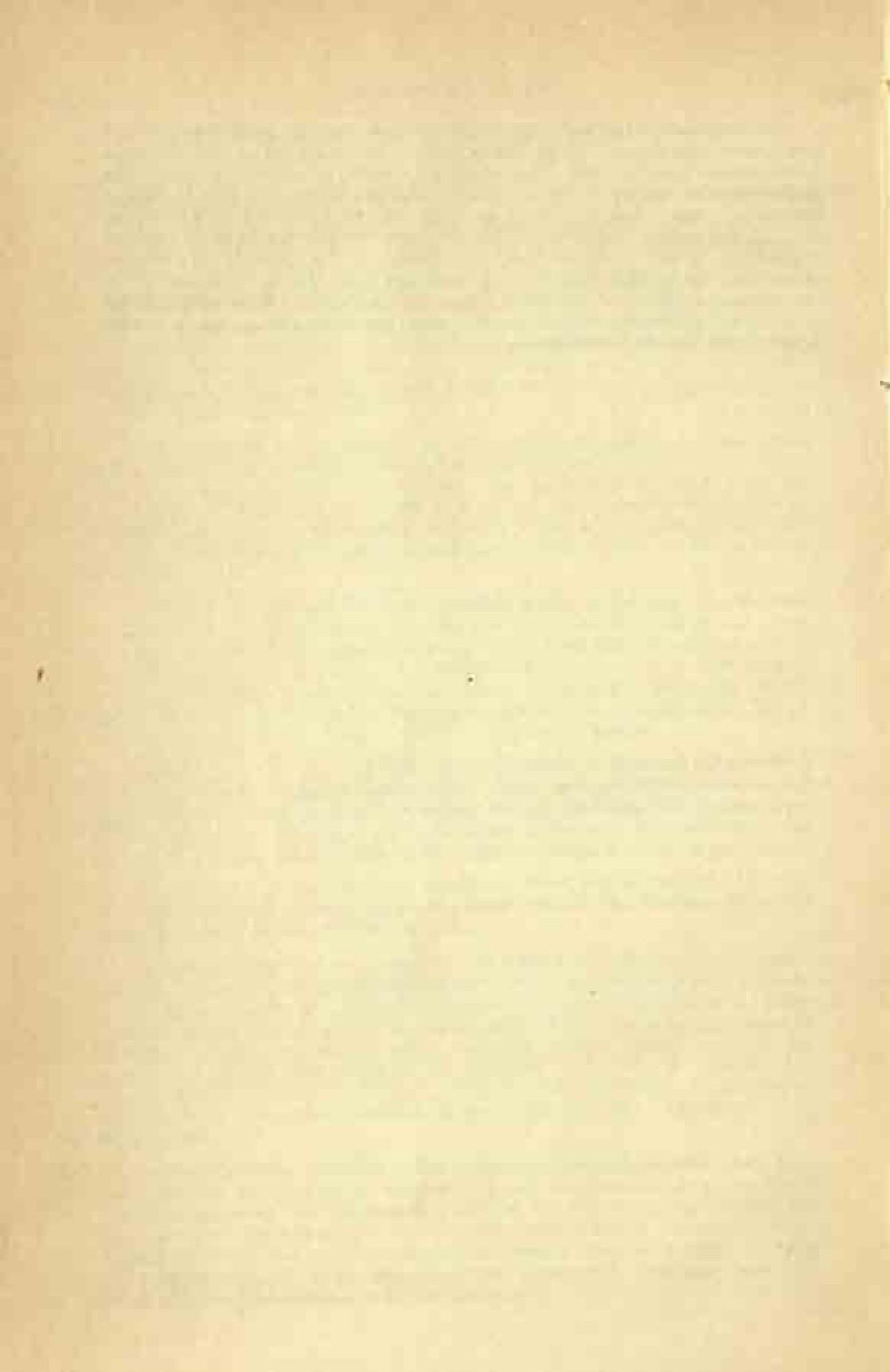
It should also be borne in mind that the cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

6. *Distinction between matters relating to voted and non-voted subjects.*—Non-voted figures in the appropriation accounts and in the statistics furnished in the Report have been printed in italics.

7. *Demands for Grants.*—Under the Government of India Act the proposals of the Governor General in Council in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature. These proposals in connection with the votable part of the budget are presented in the form of demands which, when accepted, become grants available for expenditure within the scope of the demand. It is for the Hon'ble the Finance Member to settle the form in which the demands should be presented, but ordinarily a separate demand is proposed for each Department of Government.

8. *Appropriation Accounts.*—For purposes of financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure are divided into the sub-heads shown in the appropriation accounts. These accounts exhibit in detail the excesses and savings and the transfer of funds ("reappropriation") under individual sub-heads with reference to which financial control was exercised during the year.

Explanations of the more important excesses, savings and re-appropriations have been inserted immediately below each sub-head of the accounts where necessary and possible. Attention is, however, invited in this connection to the remarks relating to the sub-heads "Pay of officers", "Pay of Establishments" and "Loss by Exchange" in paragraphs 34 and 35 of Chapter III. In a few cases controlling officers have not accepted the figures for actual expenditure under certain sub-heads as exhibited in the accounts; the Report is based on the booked figures of the Account Offices and the explanation for the variations under the sub-heads concerned may require some modification as a result of information which may be placed before the Committee on Public Accounts by the official witnesses.



PART I.

Report of the Accountant General, Central Revenues, on the Appropriation Accounts of the Central Government (Civil) for 1932-33.

(Throughout this Report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

CHAPTER I.—CHANGES OF THE YEAR UNDER REPORT.

1. This chapter deals with the following classes of cases provided they are of sufficient importance to justify mention—

- (1) changes in the form of the Accounts or the Report, or in that of the demands, grants or appropriations;
- (2) changes in classification which have affected the accuracy of the budget or operated to hamper the control of expenditure (no such cases have come to notice in the accounts for 1932-33); and
- (3) important account changes.

Changes in the form of the Accounts or the Report, etc.

2. *General rearrangement of the matter in the Report.*—In this volume the subject matter has been rearranged to follow, so far as may be, a general model suggested by the Auditor General for the Appropriation Reports of all Accountants General.

Reviews of (1) financial results of irrigation system, (2) administration of residential buildings, (3) financial prospects of the Vizagapatam harbour project, (4) debt redemption scheme of the Government of India and (5) analysis of loans and advances bearing interest have been included in Chapter II—Review of Finance. Heretofore the reviews of (1), (2), (3) and (5) were appended to the appropriation accounts of the grants concerned and the review of (4) was included in Chapter III.

3. *Changes relating to subsidiary accounts.*—As commercial accounts for the following concerns are not now maintained (see Chapter I of the Commercial Appendix) store accounts relating to them have been included under the Grants concerned in this volume—His Majesty's Mints, Calcutta and Bombay (Grant No. 72—Mint), the Imperial Institute of Animal Husbandry and Dairying, Bangalore, the Imperial Cattle Breeding Farm, Karnal, and the Agricultural Research Institute, Pusa (Grant No. 59—Agriculture).

The commercial accounts of the Kharaghoda Salt Works for the seasonal year ending 30th June 1933 have, for the first time, been appended to the appropriation accounts (Grant No. 18—Salt). These accounts will be included in the Commercial Appendix in future.

4. *Changes in the form of the demands, grants or appropriations.*—The two voted Grants No. 37—Separation of Accounts from Audit and No. 97—Delhi Capital Outlay have been discontinued, while two new voted grants, No. 76B—Miscellaneous adjustments between the Central and Provincial Governments and No. 85A—Aden have been opened this year.

The total number of grants and appropriations dealt with in this Report therefore remains the same as in the previous year, viz., 82 voted grants and 7 non-voted appropriations.

Important Account changes.

Changes in the classification of expenditure from voted to non-voted, from Central to Provincial and vice versa and from one grant to another.

5. *From voted to non-voted.*—Under section 67A (3) (v) of the Government of India Act all expenditure on durbar presents and toshakhana contingencies has been declared as "Political" with effect from the 1st April 1932 and the classification has thereby changed from voted to non-voted.

6. *From Central to Provincial and vice versa.*—(1) As a result of the conversion of the North-West Frontier Province into a Governor's Province with effect from the 18th April 1932 the subjects referred to in part II of schedule I to the Devolution Rules, which were formerly treated as "Central" were with effect from that date classified as "Provincial". (See also paragraph 1 of the Important Comments under Grant No. 78—North-West Frontier Province).

(2) The classification of expenditure in Aden has changed from Provincial to Central with effect from the 1st April 1932 as a result of the conversion of the territory into a separate province to be known as the Province of Aden. (See also Important Comment under Grant No. 85A).

7. *From one grant or appropriation to another.*—The provision for Buildings and Communications previously shown under the non-voted group appropriation "Frontier Watch and Ward" (sub-heads B. 1 and B. 4) has been transferred to sub-head I—Works in Account X—Political Grant No. 78—North-West Frontier Province with effect from the 1st April 1932.

8. *Changes in the major, minor and subordinate heads of the general accounts.*—The amounts paid to the Imperial Bank of India on account of postage and telegram charges incurred by them on behalf of the Government of India which were previously debited to Grant No. 71—Currency have, with effect from the 1st April 1932, been classified under Grant No. 25—Interest on Ordinary Debt—A. 5—Miscellaneous.

9. Other cases of change of classification of minor importance are mentioned in the notes under some of the accounts.

CHAPTER II.—REVIEW OF FINANCE.

10. A review of the finance of the Central Government as a whole is prepared by the Auditor General in India when considered necessary. A review of each of the following subjects hitherto exhibited under the appropriation account of the grant concerned is given in this Chapter.

- (1) Financial results of irrigation systems ;
- (2) administration of residential buildings ;
- (3) financial prospects of the Vizagapatam Harbour project ;
- (4) debt redemption scheme of the Government of India ; and
- (5) analysis of loans and advances bearing interest.

11. *Financial results of Irrigation systems.*—The table below shows the financial results of irrigation systems for which capital and revenue accounts are maintained in Ajmer-Merwara and Baluchistan for a series of years. The North-West Frontier Province having been declared a Governor's Province from 18th April 1932, no review for expenditure in that Area has been appended.

The figures of capital at end of the year [item (1)] and working expenses [item (3)] include certain indirect charges and the working expenses exclude interest charges, which are shown separately [item (6)]. The net revenue [item (4)] represents difference between gross receipts [item (2)] and working expenses [item (3)].

(All figures except percentages in thousands of rupees.)

1928-29. 1929-30. 1930-31. 1931-32. 1932-33.

AJMER-MERWARA.

	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.
(1) Capital at end of year . . .	35,48	35,35	35,35	35,48	35,59
(2) Gross receipts of the year . . .	1,47	1,18	1,45	92	1,14
(3) Working expenses of the year . . .	74	95	85	72	53
(4) Net revenue surplus or deficit (—) . . .	73	23	61	20	61
(5) Percentage (4) to Capital (1) . . .	2.05	0.66	1.71	0.55	1.71
(6) Simple interest for the year . . .	1.15	1.14	1.14	1.15	1.15

These works are all irrigation tanks. The improvement in gross receipts during 1932-33 is due to a greater area having been irrigated by tanks during the year.

BALUCHISTAN.

	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.
(1) Capital at end of year . . .	32.99	34.03	36.48	38.37	35.51
(2) Gross receipts of the year . . .	79	55	53	39	38
(3) Working expenses of the year . . .	37	34	45	49	95
(4) Net revenue surplus or deficit (—) . . .	42	21	8	—10	—57
(5) Percentage (4) to Capital (1) . . .	1.27	0.62	0.22	—0.24	—1.61
(6) Simple interest for the year . . .	1.20	1.23	1.36	1.48	1.42

(1) In Baluchistan, Irrigation revenue is collected in kind, i.e., a certain proportion of the grain harvested. The fall in gross receipts is due to the general agricultural depression, and consequent heavy fall in prices of grain,

disease in the crops, a gradually reducing rainfall, also damage to crops by floods in 1932. The increase in working expenses, during the year, was due to special repairs to canals damaged by floods, also to the cost of the first year's operation of the large Malazai pumping plant. The receipts resulting from the Malazai scheme will be shown in 1933-34.

(2) The decrease in the capital cost was due to the write off of Rs. 3-14 lakhs from the capital cost of the canals representing the value of obsolete and abandoned works.

(3) One of the canal systems was remodelled in the course of 1930-31 and 1931-32 at a cost of about 5 lakhs. In 1929, while assessing the probable benefits that might accrue from this work, it was anticipated that there would be an increase in the gross receipts by Rs. 70,000. The remodelled canal system came into operation in 1932-33, and the immediate receipts will be shown in 1933-34. No recoveries are made for such crops as vines and fruit trees for the first three years, and therefore the full revenue expectation will not be realised until 1935-36, also the full Rs. 70,000 increase will not materialise until grain prices have recovered.

Administration of Residential Buildings.

12. *New Delhi.*—As desired by the Public Accounts Committee (paragraph 34 of its Report for 1931-32) the financial results for 1932-33 of the administration of residential buildings in New Delhi are summarised below:—

TABLE I.

(category.)	Capital cost (including cost of site).	Actual realisations.	Actual cost of maintenance.	Net receipts.	Percent-
					(6) to (2).
(1)	(2)	(3)	(4)	(5)	(6)
	Lakhs of Rs.	Rs.	Rs.	Rs.	Rs.
(1) Presidents of Legislatures . . .	1·4	1,521	2,845	-1,324	-0·94
(2) Members of Executive Councils* . . .	7·5	16,164	13,673	2,491	0·33
(3) Officers' houses . . .	65·9	1,73,790	68,598	1,05,102	1·59
(4) Members of Legislatures . . .	9·1	20,665	11,683	8,982	0·99
(5) Western Hostel . . .	5·4	11,253	8,406	2,757	0·51
(6) Unorthodox Clerks . . .	28·9	64,000	41,153	22,847	0·85
(7) Orthodox Clerks . . .	38·4	2,19,054	67,983	1,51,071	2·59
(8) Staff of the Government of India Press . . .	7·9	13,636	10,842	2,796	0·25
Total	182·5	5,20,686	2,25,363	2,94,722	1·62
Corresponding totals 1929-30	149·9	4,13,684	3,36,175	1,77,509	1·18

* Exclusive of the residence of H. E. the Commander-in-Chief which is occupied rent free and the residences of his staff which were occupied for about 2 months only.

13. The return to Government on these residences (without taking into account interest charges) has therefore increased from 1.18 per cent. of capital cost in 1929-30 to 1.62 per cent. in 1932-33.

TABLE II.

Category.	Actual receipts.	Total standard rent.	Percentage of (2) to (3).	Percentage of actual cost of maintenance to estimates.
	(1)	(2) Rs.	(3) Rs.	(4)	(5)
(1) Presidents of Legislatures	1,321	7,541	20	95
(2) Members of Executive Council	16,164	39,390	41	82
(3) Officers	1,73,790	3,42,369	51	53
(4) Members of Legislatures	20,665	59,002	35	62
(5) Western Hostel	11,233	31,160	36	60
(6) Unorthodox Clerks	64,000	1,43,742	45	76
(7) Orthodox Clerks	2,19,054	3,28,970	67	63
(8) Staff of the Government of India Press	13,638	46,737	29	68
Total	5,20,685	9,69,111	52	62
Corresponding figures for 1929-30	4,13,684	8,30,925	50	74

14. The rent receipts have thus increased from 50 per cent. of the standard rent in 1929-30 to 52 per cent. in 1932-33. The percentage of cost of maintenance to the standard provision for the same has fallen from 74 to 62 per cent., presumably the result of reduced prices and economy.

15. The low percentage in column (4) under category (8) in spite of the buildings having been occupied throughout the year, is due to recovery of rent being restricted to 5 per cent. of the emoluments of certain class of Press employees under orders of the Government of India and occupation of certain quarters by the inferior staff.

16. Simla.—The following tables give a summary of the financial results for 1931-32 of the administration of residential buildings in Simla and of furniture supplied for use in them; they had not been prepared in time for incorporation in the Appropriation Report for that year. As the accounts for 1931-32 provide sufficient information to indicate the general results the question is under consideration whether any detailed accounts for 1932-33 need be prepared.

A—BUILDINGS—TABLE I.

Category.	Capital cost (including cost of site).	Actual realisa- tions.	Actual cost of main- tenance.	Net receipts.	Percent- age of (5) to (2).
	(1)	(2) Lakhs of Rs.	(3) Rs.	(4) Rs.	(5)
(1) Members of Executive Council*	7.2	21,420	13,142	8,278	1.18
(2) Officers†	22.2	79,478	53,535	26,943	1.17
(3) Unorthodox clerks‡	15.0	31,738	22,345	8,413	0.56
(4) Orthodox clerks	10.0	16,005	11,327	—16,325	—1.09
(5) Hostels§	11.8	53,066	37,719	15,347	1.3
(6) Orthodox members of Legislature§	2.6	3,721	5,733	—2,012	—0.77
Total	73.8	2,04,418	1,64,801	39,647	0.54

* Exclusive of the residence of H. E. the Commander-in-Chief which is occupied free of rent.

† Exclusive of quarters for the Manager, Government of India Press, which is occupied free of rent.

‡ Fourteen of the unorthodox clerks' quarters of 'A' type out of 48 are reserved for the accommodation of members of the Legislature.

§ Inclusive of furniture.

TABLE II.

Category.	Actual receipts.	Total standard rent.	Percentage of (2) to (3).	Percentage of actual cost of maintenance to estimates.
		(1)	(2)	(3)
	Ru.	Ru.		
(1) Members of Executive Council	21,420	36,720	58	72
(2) Officers	79,478	1,16,995	68	67
(3) Unorthodox clerks	31,759	84,932	37*	59
(4) Orthodox clerks	15,005	60,066	19*	91
(5) Hostels	53,068	1,01,875	52	95
(6) Orthodox members of Legislature	3,721	21,234	18	90
Total	2,04,448	4,41,822	46	75

* Comparatively low percentages are due to the grant of rent free concession to certain clerks in lieu of house rent.

B—FURNITURE.

Category.	Capital cost.	Actual receipts.	Actual cost of main-	Net receipts. (5) to (2).	Percent-
			tenance.		(5)
(1)	(2)	(3)	(4)	(5)	(6)
	Ru.	Ru.	Ru.	Ru.	
(1) Members of Executive Council*	1,23,712	7,812	1,065	6,747	5.45
(2) Members of Legislature† (unorthodox and hire)	22,826	53	426	—373	—1.63
(3) Officers	2,15,441	16,033	3,972	12,059	5.59
(4) Hire furniture for officers	8,544	1,881	379	1,502	17.58
(5) Clerks	27,538	3,223	581	2,642	9.95
Total	3,98,061	29,000	6,423	22,577	5.67

* Exclusive of furniture in the case of the residence of H.E. the Commander-in-Chief supplied free of rent.

† Furniture valued at Ru. 21,360 is reserved for members occupying vacant quarters at Summer Hill but the rent realised is not included in the above figures, being included in the figures of rent realised for buildings shown against category (3) in the tables under section A.

17. *Other areas.*—Similar statistics for other areas are given in the following table, which relates only to buildings known as "Class I" i.e., residences from which an adequate return in the shape of rent is expected.

Area.	Capital value (including cost of site if known).		Actual realisations.	Actual cost of main-tenance.	Net receipts.	Percentage of (6) to (2).
	(1)	(2)				
	Thousand of rupees.		Rs.	Rs.	Rs.	(6)
(1) Mussoorie.	.	1,06	396	5,032	—5,538	—5.22
(2) Dehra Dun	.	20,41	36,712	18,083	18,629	0.91
(3) Itatnagar	.	81	2,531	627	1,904	2.35
(4) Delhi Province	.	4,82*	17,632	5,805	11,827	2.45
(5) Delhi—						
(a) Officers	.	2,83	7,766	5,675	2,091	0.74
(b) Hostels and Chum- maries	.	5,51	10,185	10,362	—177	—0.63
(c) Orthodox Clerks	.	10,02	39,911	} 25,127	21,859	1.76
(d) Unorthodox Clerks	.	2,40	7,075			
(6) Rajputana	.	3,43	15,713	4,479	11,234	3.27
(7) Central India	.	4,80	18,629	8,575	10,054	2.09
(8) Hyderabad (Deccan)	.	18	1,011	91	920	5.15

(1) *Mussoorie.*—Owing to retrenchment in the Survey of India, the Castle Hill Estate at Mussoorie (including non-residential buildings as well as residential), valued at Rs. 2.91 lakhs was transferred to the Central Public Works Department from the 1st February 1932. The residential buildings are occupied by casual tenants.

(2) *Dehra Dun.*—Some buildings rendered vacant in consequence of the closing of the X-Ray Institute and the transfer of the Forest Research Institute to its newly constructed buildings remained untenanted for the whole or part of the year. Some of the staff quarters in the newly built Forest Research Institute also remained vacant throughout the year. The position is expected to improve when the buildings are allotted to different posts and incumbents are made responsible for rent of the buildings allotted to them. This question is under the consideration of the Central Public Works Department.

Note.—The above table does not include figures for buildings at Muktesar which are all occupied free of rent under orders of Government.

* Excludes buildings occupied free of rent under orders of Government.

(4) *Delhi Province*.—Relates to residences for Government servants under the administrative control of the Chief Commissioner of Delhi.

(5) *Delhi*.—Relates to buildings in Delhi other than those in New Delhi or those in category (4) above. These buildings were constructed for the temporary Capital at Old Delhi and some of them are still occupied by the Government of India staff during the winter and by the staff of Government of India offices located in Old Delhi.

(6) *Rajputana*.—The maximum rent that could be realised from Government servants under the rules in force (i.e., the standard rent) is Rs. 17,906. Short realisation of Rs. 1,300 nearly is due to two buildings at Mount Abu having remained vacant for a considerable part of the year. The balance of short recovery is mainly due to rent liability of Government servants having been restricted to 10 per cent. of their emoluments.

(7) *Central India*.—The total standard rent is Rs. 26,169. Short realisation of about Rs. 4,700 is in respect of one Agency house alone as the standard rent of the building is about three times the amount that could be realised from its occupant. One building remained vacant throughout the year resulting in a short realisation of Rs. 1,350.

18. *Financial prospects of the Vizagapatam Harbour Project*.—The Railway Board's memorandum which formed Appendix XXXIV of Volume I of the Report of the Public Accounts Committee, 1929-30, explained the position as regards the Harbour construction and the estimates of cost and expenditure. The original estimate of the project amounting to Rs. 2.23 lakhs was sanctioned by the Secretary of State in 1925. In October 1933 the Government of India sanctioned a revised estimate amounting to Rs. 3,98·85 lakhs. This amount has been calculated as under :—

(In lakhs of rupees.)

<i>First stage of construction</i>	3,08·54
<i>Less the amount paid in excess of the proper value of land owing to defalcations by the Land Acquisition Officer, vide clause (b) under Important Comments on page 367 of the Report for 1931-32</i>	9·20
	9·34
<i>Add interest from 1st April 1933 to 31st March 1934, i.e., the end of the half year in which the harbour is opened</i>	15·00
<i>Total for first stage of construction</i>	3,14·34
<i>Second stage of construction (five years' period) excluding interest charges which will be met from the revenues of the Port or from general revenues with effect from 1934-35, vide clause (a) under Important Comments on page 367 of the Report for 1931-32</i>	84·54
<i>Total</i>	3,98·85

The Harbour was opened on the 7th October 1933 and it has been decided that for the year 1934-35 during which there will be a works programme of about Rs. 30 lakhs the separate audit and accounts staff at present located at Vizagapatam will be retained. The present audit officer will undertake in addition to his audit duties the work of collecting the Port revenue and accounting for it. He will be in this matter directly responsible to the Harbour administration.*

19. The debt redemption scheme of the Government of India.—The debt redemption scheme instituted with effect from the 1st April 1924 provided that there should be an annual charge against the revenues of Government of four crores plus one-eightieth of the excess of total debt outstanding, expressed in rupees, at the end of the preceding year over that outstanding on the 31st March 1923, sterling loans being converted at 1s. 6d. for this purpose. The following calculations showing how the total charge for 1932-33 has been worked out have been audited and found correct:—

	Ra.
Total debt outstanding on 31st March 1932	10,24,42,00,000
Total debt outstanding on 31st March 1923	7,97,03,00,000
Difference	2,27,39,00,000
One-eighthieth of the above difference	2,84,24,000
Add four crores	4,00,00,000
Total provision	6,84,24,000

The last figure of Rs. 6,84,24,000 represents the total charge to revenue during 1932-33 for reduction or avoidance of debt. It is shown in the appropriation account of grant No. 23—Interest on Ordinary Debt and Reduction or Avoidance of Debt against sub-heads F and G. The amounts shown under sub-head F represents the expenditure in India towards the depreciation funds of certain 5 per cent. loans, while that shown in sub-head G is arrived at by difference.

Certain payments of a contractual nature connected with the redemption of debt including the transactions described in paragraphs 42-45 of the previous year's Report have also been examined in audit and found to be in order. As previously, no payment was made in respect of the British war loan, on account of remittance difficulties, but this did not affect the total amount provided in India.

The undertakings given by Government in regard to the programme of debt redemption have been carried out in full, and amortisation of debt has been effected at the rates and on the lines contemplated in the debt redemption scheme.

* Director of Railway Audit.

20. *Analysis of loans and advances bearing interest.*—The transactions under this head and the balances outstanding at the beginning and end of the year are given in the following table:—

(All figures in thousands of rupees.)

	Balance outstanding on 1st April 1932. Rs. (a)	Advances made in 1932-33. Rs.	Total. Rs.	Recoveries made in 1932-33. Rs.	Balance outstanding on 31st March 1933. Rs.
Provincial Loans Fund .	1,86,69,35	6,11,52	1,72,80,87	..	1,72,80,87
House building Advances .	31,87	13,62	45,49	14,68	30,81
Advances for the purchase of motor cars .	34,17	18,00	52,17	20,12	26,05
Advances for the purchase of other conveyances .	2,65	1,83	4,48	2,60	1,88
Passage advances .	92	45	1,38	63	75
Other advances .	5	6	11	5	6
Loans to Indian States .	11,51,46	1,08,76	12,60,22	15,42	12,44,80
Loans to Presidency Cor- porations including Port Trusts, etc. .	(b) 7,10,30	15,50	7,25,80	20,94	7,04,95
Loans to Land holders and other notabilities .	(b) 9,39	1,39	10,78	27	10,51
Regimental and other loans .	4	..	4	2	2
Advances under special laws .	(c) 20,06	47	20,53	23	20,30
Advances to cultivators .	(b) 16,53	2,98	19,51	1,78	17,73
Loans to Railway Com- panies .	20,10	..	20,10	..	20,10
Loans to Shan States Federation .	14,73	..	14,73	21	14,52
Total .	1,86,81,71	7,74,59	1,94,56,30	82,95	1,93,73,35

(a) On the constitution of the North-West Frontier Province as a Governor's Province on the 18th April 1932, the outstanding balance of the Provincial Loan Account on the 17th April 1932 (34,17) and the sums spent by the Governor-General in Council upon the construction of Irrigation Works in the province up to that date (2,86,74) have been treated as advances to the Provincial Loans Fund by the Government of India and from the Fund to the Government of the North-West Frontier Province. These sums aggregating 3,21,21 have been treated as additions to the opening balance.

(b) Differs from the last year's closing balance by reason of correction since made.

(c) On closure of the project estimate for the New Capital, Delhi, in 1932-33, the balance of loan due from the Delhi Joint Water Board (17,69) has been transferred from the account of "Initial Expenditure on New Capital at Delhi" and added to the opening balance under this head.

CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF AUDIT.

GENERAL RESULTS OF APPROPRIATION AUDIT.

21. *Review of demands for grants.*—Eighty one demands for grants (excluding for Posts and Telegraphs and Railways) amounting to Rs. 31,00,43,000 were moved in the Legislative Assembly and voted by it with two nominal reductions of Rs. 100 each in Demand No. 28—Executive Council. After the voting of the original demands, supplementary demands for Rs. 1,03,17,000 (including one new demand No. 76-B.—Miscellaneous Adjustments between the Central and Provincial Governments for Rs. 22,000) were moved in the Assembly and voted by that body in March 1933.

22. *Reductions made by the Legislature in demands for grants.*—The two nominal reductions of Rs. 100 each referred to in the previous paragraph are shown under sub-head E of the appropriation account of grant No. 28—Executive Council. There was a final saving of Rs. 5,229 in the grant, the net grant after the reduction being Rs. 84,800 and the expenditure Rs. 79,571.

23. *Supplementary grants during the year.*—The thirty three supplementary grants aggregating Rs. 1,03,17,000 were all voted by the Legislative Assembly on the 28th March 1933, this being the first occasion in the last eight years when supplementary demands were not made on two or more occasions, the first occasion being generally during the first six months of the financial year. The change in procedure is presumably due to a fuller recognition of the principle that supplementary demands should not be made until it is fairly certain that they will be necessary.

24. A list of the larger supplementary grants with brief explanations of their purpose is given below:—

	Ra.
(1) 19-Opium	
B.—Payments for special cultivation in Malwa	2,13,000
C.—Payments to cultivators in the United Provinces	11,86,000

The outturn of opium during the season 1931-32 far exceeded the estimated yield owing to exceptionally favourable weather.

(2) 25-Interest on ordinary debt and reduction or avoidance of debt.	
A.—Rupee debt.	
A.4. Brokerage, Commission, etc., on loans	3,63,000
D-Sterling Debt:	
D. 9—Management of debt	20,82,000
D. 10—Other items	1,00,000

In connection with the flotation of loans in India and England on a much larger scale than was originally contemplated,

G. Other Appropriations.	
G. 1-India	3,22,000

It was expected that on the basis of the actual amount of debt outstanding on the 31st March 1932 the voted provision would be exceeded.

(3) 59.—Agriculture.	
J. Fumigation of American Cotton.	
J. 2—Other Expenses	3,63,000

The anticipated imports were 208,066 bales instead of 40,000 bales originally estimated. The entire expenditure is recoverable from importers through the levy of fees.

(4) 60. Imperial Council of Agricultural Research Department.	Rs.
B. Grant for Research Work	4,00,000

The annual research grant of Rs. 5 lakhs for 1932-33 was originally suspended on account of financial stringency. The supplementary grant was obtained to meet the cost of certain schemes of agricultural research already undertaken by the Council.

(5) 74.—Superannuation Allowances and Pensions.	
A. Superannuation and Retirement Allowances	4,45,000
J. Computed Value of Pensions financed from ordinary Revenue	8,00,000
V—Deficit—Pensionary charges transferred to accounts of Commercial Departments.	
V. 1—Posts and Telegraphic Department.	2,68,000

To meet anticipated excesses based on reports received from the various Accounts officers.

(6) 77.—Refunds under various sub-heads	10,65,000
Mainly under sub-head "A-Customs" refunds (Rs. 8,97,000) due to increased exports to Afghanistan and Kashmir and increase in duty.	

(7) 96—Computed value of Pensions.	
Payments of computed value of pensions.	

A. 2—Non-Departmental	9,33,000
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To meet anticipated excess based on the progress of expenditure.

25. *General results of appropriation audit.*—The following statement compares the total grants or appropriations for 1932-33 with the total disbursements.

(In thousands of rupees.)

Voted.	Revenue and Capital Expenditure.	Loans and advances.	Total.
	Rs.	Rs.	Rs.
1. Original grants—			
(a) Voted by the Assembly (net)	17,62,78	13,37,65	31,00,43
(b) Certified by His Excellency the Governor General	..	..	..
(2) Supplementary grants voted by the Legislative Assembly	1,03,17	..	1,03,17
(3) Authorised by His Excellency the Governor General	..	..	..
(4) Net aggregate grants	18,65,95	13,37,65	32,03,60
(5) Aggregate disbursements	17,23,43	8,40,92	25,64,35
(6) Less (—) or more (+) than granted	—1,42,52	—5,96,73	—6,39,25
(7) Percentage of (6) to (4)	—7.84	—37.13	—19.95

Non-voted.

(1) Original appropriations (net)	28,34,06	..	28,34,06
(2) Additional appropriations, re-appropriations and surrenders sanctioned by the Finance Department (net)	—53,46	..	—53,46
(3) Net aggregate appropriations	27,80,60	..	27,80,60
(4) Aggregate disbursements	27,71,90	..	27,71,90
(5) Less (—) or more (+) than appropriated	—8,70	..	—8,70
(6) Percentage of (5) to (3)	—0.31	..	—0.31

No authority is competent to reduce a grant voted by the Legislative Assembly but in case of non-voted appropriations the Finance Department is competent to sanction reductions of or additions to the appropriations and for this reason separate statistics are not exhibited above of additional appropriations, reappropriations and surrenders respectively for non-voted heads.

26. *Savings on voted grants.*—Savings occurred in 71 out of 82 voted grants. A list of the more important cases is given below. No supplementary grant was voted in any of these cases.

No. and name of Grant.	Grant.	Expenditure.	Savings.	Percentages of savings.	
				Rs.	Rs.
42. Payments to Provincial Governments on account of administration of Agency subjects	2,44,000	1,45,560	98,440		40
Owing to difficulty in Bombay in estimating beforehand distribution between voted and non-voted—the estimate for both combined was good.					
47. Lighthouses and Lightships	11,43,000	9,54,678	1,88,322		16
Principally under "A. 13—Contribution to General Reserve Fund of Lighthouses and Lightships" as the result of reduction of light dues and depression in trade.					
65. Census	5,79,000	4,37,106	1,41,894		25
Principally under printing charges, partly due to delay in printing and non-submission of bills; also economy.					
72. Mint	21,60,000	18,27,988	3,32,012		15
Principally due to change in accounting connected with decision not to treat the Mints as commercial concerns.					
76A. Expenditure on retrenched personnel charged to revenue	10,25,000	12,52,112	6,72,888		35
Lack of reliable data on which to base the estimate.					
78. North-West Frontier Province	1,00,18,000	10,02,115	90,15,885		90
Change of classification of the subvention to the Province (Rs. 924 lakhs) from voted to non-voted.					
82. Capital Outlay on Currency Note Press	4,000	—3,83,512	3,87,512		9,700
Change in the accounting system, the personal ledger account for the Press having been abolished.					
96A. Expenditure on retrenched personnel charged to capital	23,00,000	10,72,462	12,27,538		53
Lack of reliable data on which to base the estimate.					
99. Loans and Advances bearing interest	12,71,31,000	7,74,58,682	4,96,72,318		39
Mainly connected with Provincial Loans Fund and inaccurate estimates by Provinces of their requirements.					

27. *Savings on non-voted appropriations.*—Savings occurred in 53 out of 80 non-voted appropriations. The largest percentages of savings to final appropriations were 17 in the case of Grant No. 30—Legislative Assembly and Legislative Assembly Department, 11 in the case of Grant No. 53—Archaeology, etc.

(The term 'appropriation' is here used to denote the total group of non-voted appropriations for a subject corresponding to a grant in the case of voted expenditure.) Savings in non-voted appropriations are generally on a smaller scale than for voted grants as in the former case the saving is reckoned on the final appropriation which, as explained in paragraph 25, may be smaller than the original appropriation in those cases where sums have been surrendered to and accepted by the Finance Department, whereas in the case of voted expenditure no such reductions of original grants are possible even though in these cases definite amounts may be surrendered.

28. *Statistics relating to grants and appropriations for which there have been savings for a series of years.*—The statement furnished below shows how savings in appropriations and grants in 1932-33 compare with those in previous years. The table gives figures only for those grants or appropriations in which there were savings; it is not a compilation showing net savings for all grants or appropriations taken together.

	Revenue and Capital Expenditure.			Disbursements of Loans and Advances.		
	Final appropriations and grants.	Savings.	Per cent- age of savings.	Final appropriations and grants.	Savings.	Per cent- age of savings.
				Rs.	Rs.	Rs.
<i>Non-voted.</i>	000	000		000	000	
1928-29	15,55,69	33,85	2·15	..	..	..
1929-30	26,84,34	97,76	3·64	..	..	..
1930-31	22,92,53	42,74	1·94	..	..	..
1931-32	27,48,91	86,76	3·16	..	..	..
1932-33	20,30,48	31,31	1·54	..	..	..
<i>Voted.</i>						
1928-29	17,27,28	1,60,11	9·27	93,95	18,67	19·87
1929-30	16,19,65	95,42	5·89	90,25	4,20	4·65
1930-31	19,62,35	85,26	4·34	94,56	18,54	19·60
1931-32	18,06,47	2,02,04	10·82	15,93,70	1,72,23	10·80
1932-33	15,38,16	1,70,35	11·07	13,37,65	4,96,73	37·13
<i>Voted and Non-voted.</i>						
1928-29	33,12,97	1,93,96	5·85	93,95	18,67	19·87
1929-30	43,04,29	1,93,18	4·48	90,25	4,20	4·65
1930-31	41,64,98	1,28,00	3·07	94,56	18,54	19·60
1931-32	46,15,38	2,88,80	6·25	15,93,70	1,72,23	10·80
1932-33	35,68,64	2,01,66	5·65	13,37,65	4,96,73	37·13

29. The 1931-32 figures of savings were of course abnormal—the result of retrenchment and economy. The non-voted figures of 1932-33 are better than any of those recorded for previous years, though it will be observed from the remarks in paragraph 33 below that this has been accompanied by an increase in the number of excesses. Taking non-voted savings and excesses together there was a net saving of only Rs. 8,70,043.

The figures for voted savings under Revenue and Capital expenditure are large (Rs. 1,70,35,000) but this figure includes the abnormal amounts of Rs. 90,15,885 due to change in classification from voted to non-voted, after the estimates were framed, of the subvention to the North-West Frontier Province, Rs. 3,87,512 due to an unanticipated change of the accounting system for Capital Outlay on the Currency Note Press, and Rs. 19,00,426 for two grants relating to expenditure on retrenched personnel, the estimates for which were framed at a time when reliable data were not available (see paragraph 26). If these abnormal amounts are taken into consideration it does not appear that in the great majority of grants there has been any unduly great over-estimating, especially if it is borne in mind that late in 1931, when the estimates were being framed, schemes of retrenchment had not reached finality.

30. *Excesses over voted grants.*—The following table shows the excesses over voted grants requiring excess grants of the Legislative Assembly with brief reasons which seem to have led to the excess in each case.

(Serial No.) and No. and name of grant.	Original and Supple- mentary Grant.		Actual expenditure.	Excess. Rs.
	Rs.	Rs.		
(1) 22—Irrigation, etc., charged to Revenue	3,84,000	4,36,133	52,133	
Mainly absence of provision for expenditure in the North-West Frontier Province for 1st to 17th April 1932.				
(2) 26—Interest on Miscellaneous Obligations	49,49,000	50,93,368	1,44,368	
Larger Post Office Savings Bank and Cash Certificate transactions than anticipated.				
(3) 48—Survey of India	15,79,000	16,39,402	60,402	
Principally smaller recoveries owing to fall in the demand for mathematical instruments.				
(4) 63—Aviation	9,05,000	9,31,930	25,930	
Late receipt of debits from the Posts and Telegraphs Department on account of wireless facilities.				
(5) 67—Emigration—External	1,93,000	2,21,675	28,675	
Absence of provision to cover certain anticipated debits for losses by exchange on advances to the South African Agency resulting from the abandonment of the gold standard by England.				
(6) 70—Indian Stores Department	6,61,000	7,41,153	83,153	
Smaller recoveries of departmental charges than anticipated owing to continued financial depression and downward trend of prices.				
(7) 74—Superannuation allowances and pensions	73,99,000	76,60,394	2,61,394	
Abnormally heavy retrenchment in Government offices.				
(8) 76B—Miscellaneous Adjustments between the Central and Provincial Governments	22,000	22,345	345	
Excess small and calls for no comment.				
(9) 77—Refunds	94,77,000	1,06,77,228	12,00,228	
Mainly under refunds of excise duty on motor spirit and kerosene in Burma and "the expenditure only came to be known after the close of the year".				
(10) 82—Andamans and Nicobar Islands	31,49,000	31,50,207	1,207	
Excess small and calls for no comment.				
(11) 96—Comuted value of pensions	40,61,000	49,54,730	9,23,730	
Abnormal increase in the amount of new pensions committed as the result of retrenchment coupled with economic pressure affecting pensions.				

31. *Excesses over non-voted appropriations.*—The following statement shows the excesses over non-voted appropriations, which require the sanction of the Finance Department of the Government of India with brief reasons which seem to have led to the excess in each case:—

(Serial No.) and No. and name of grant or appropriation.	Original and Supple- mentary appropriation.		Actual expenditure.	Excess. Rs.
	Rs.	Rs.		
(1) 20—Stamps	70,997	89,161	18,164	
Adoption with effect from 1932-33 of revised method of accounting relating to personal ledger account; decision communicated after close of the year.				
(2) 21—Forest	1,60,850	1,63,579	2,729	
Emergency deductions under sub-head B, 1 were less than estimated.				

(Serial No.) and No. and name of grant or appropriation.	Original and Supplementary appropriation.	Actual expenditure.		Excess Rs.
		Rs.	Rs.	
(3) 22—Irrigation, etc., charged to Revenue	2,84,905	2,87,771	2,866	
Mainly absence of provision for expenditure in the North-West Frontier Province for 1st to 17th April 1932.				
(4) 25—Interest on ordinary Debt, etc.	6,45,26,000	6,63,22,036	17,96,036	
Payment of arrear interest more than anticipated, payment of advance interest owing to cancellation of Bonds and smaller recoveries.				
(5) 32—Home Department	9,41,033	9,49,532	8,499	
Non-inclusion, under a misapprehension, of provision for leave salary.				
(6) 35—Department of Education, Health and Lands	1,43,262	1,45,996	2,734	
Unanticipated belated debit for leave salary.				
(7) 40—Department of Industries and Labour	1,13,200	1,14,000	800	
Partly unanticipated belated debit for travelling allowance.				
(8) 48—Survey of India	5,55,000	5,62,301	7,301	
Delay in the issue of retrenchment orders in respect of certain officers.				
(9) 49—Meteorology	87,800	90,705	2,905	
Mainly under cost of passages. Funds were applied for too late for sanction.				
(10) 50—Geological Survey	2,15,500	2,18,519	3,019	
Inadequate provision made in the original budget in respect of some officers served with notices of retrenchment.				
(11) 58—Public Health	1,57,402	1,58,587	1,185	
Application for additional funds for allowances, etc., made too late for sanction.				
(12) 60—Imperial Council of Agricultural Research Department	57,077	58,657	1,580	
Unanticipated debit for leave salary.				
(13) 67—Emigration—External	49,833	55,705	5,872	
Post of Agent in South Africa held by a non-voted officer for some time.				
(14) 81—Ajmer-Merwara	1,28,400	1,30,681	2,281	
Partly pay for part of March having been drawn in March owing to transfer of an officer (Sub-head B, 1 Account II).				
(15) 84—Central India	6,11,937	6,14,465	2,508	
Unanticipated belated debits on account of Customs duty on military stores (Sub-head B of Account III).				
(16) 85—Hyderabad	5,73,430	5,76,889	3,459	
As under serial No. (15) above (Sub-head B Account I).				
(17) 94—Capital outlay on Vizagapatam Harbour	3,000	3,771	771	
Adjustment of arrears of special pay and leave salary of an officer.				
(18) 96—Commututed value of pensions	25,14,300	29,03,990	3,89,690	
Principally in the Military Department as the result of commutation on an unprecedented scale.				
(19) 71—Currency	1,64,300	1,67,463	3,163	
As under Serial No. (1) above.				

In the seven cases noted below the excesses are small in proportion to the expenditure and call for no comment—No. 16—Customs, No. 42—Payments to Provincial Governments on account of administration of Agency subjects, No. 47—Lighthouses and Lightships, No. 54—Mines, No. 61—Civil Veterinary Services, No. 63—Aviation and No. 85-A Aden (see further details in the Grand Summary of the Appropriation Accounts).

32. Excesses over voted grants and non-voted appropriations compared with previous years.—The following table shows the number of cases in which excesses over grants or appropriations have occurred in the past five years as well as the total amount of these excesses for ordinary expenditure (revenue and capital combined) and loans and advances—

	Voted.	Number.	Revenue and Capital Expenditure. Rs. 000	Disbursements of Loans and Advances. Rs. 000
1928-29	.	6	3,85	1 23,38
1929-30	.	10	87,34	1 8,96
1930-31	.	5	22,24	1 2,30,89
1931-32	.	7	21,87	.. ..
1932-33	.	11	27,83	.. ..
<i>Non-voted.</i>				
1928-29	.	14	21,22	.. ..
1929-30	.	20	4,35	.. ..
1930-31	.	12	35,74	.. ..
1931-32	.	16	3,03	.. ..
1932-33	.	26	22,61	.. ..

33. The principal subjects contributing to the excesses in 1932-33 are, as shown in paragraphs 30 and 31 ante,—

	Rs.
<i>Voted grants—</i>	
Refunds	12,00,228
Pensions	2,61,394
Commututed Value of Pensions	9,23,730
<i>Non-voted appropriations—</i>	
Interest on Ordinary Debt	17,96,036
Commututed Value of Pensions	3,69,698

These particular grants or appropriations contributed, therefore, 86 and 97 per cent. of the voted and non-voted excesses respectively of 1932-33. In 1931-32 Refunds, Pensions and Payments to Retrenched personnel contributed to the extent of Rs. 19,62,991 to the total voted excess of Rs. 21,86,688 in that year. It seems unsatisfactory, however, that there should have been an increase in the number of cases of excesses in 1932-33 over those shown in previous years and it is difficult to suggest an explanation of a general kind as to why there should have been such a large number of excesses. In some cases it would appear that insufficient allowance has been made for accruing liabilities, such as share of leave charges or customs duty on imported military stores debited to a grant after the close of the year. In other cases, such as under Pensions and Commuted Value of Pensions, there were peculiar difficulties in making accurate estimates even during the course of the year. Probably as a result of retrenchment there has been a dispersal in some cases of the specialised staff which in the past had been accustomed to deal in the offices of controlling officers with control of expenditure. It is possible also that there has been an increasing tendency in recent years to make allowance

for unexpected savings which past experience had indicated were liable to accrue and that the pendulum has in some cases swung too far in this direction. The only general caution which it seems desirable to promulgate is that particular attention should be paid to the detailed results of the 1932-33 appropriation accounts in connection with the current control of expenditure in 1934-35 and 1935-36.

34. *Savings under pay of officers and pay of establishments.*—As in previous years, explanations for savings on the original appropriations relating to pay of officers and pay of establishments have been omitted from the appropriation accounts in many cases when they are due to changes of personnel, to posts not having been filled and to part utilisation or non-utilisation of the provision for leave salary. The following table shows the total initial appropriations for pay of establishment for the six years ending 1932-33, the total actual expenditure and resulting savings expressed as a percentage of the original appropriations:—

(In lakhs of rupees.)

Year.	Appropria-tions.	Actuals.	Savings.	Percentage.
1927-28	5.19	4.99	20	3.9
1928-29	5.35	5.20	15	2.8
1929-30	5.53	5.39	14	2.5
1930-31	5.69	5.61	8	1.4
1931-32	6.07	5.62	45	7.4
1932-33	4.77	4.63	14	2.9

A large amount of the reduction of appropriations and expenditure in 1932-33 is due to the North-West Frontier Province having become a Governor's Province from the 18th April 1932.

The table shows in a striking manner the progressive improvement which had taken place in the preparation of the initial estimates up to 1930-31. The Committee on Public Accounts agreed that the conditions of 1931-32 (cuts in pay and retrenchment) were such that no safe conclusion could be reached regarding the standard of estimating in that year. A good deal of the savings of 1932-33 is due to the fact that in many cases further retrenchment was effected after the budget estimates were framed and in some cases, such as the Appropriation for Frontier Watch and Ward, the budget estimates anticipated reductions under "Pay of Establishment" by including large lump sum deductions for savings within the grant as a whole. In view of these facts the results do not seem as a whole to be unsatisfactory, though there is no apparent reason why in normal times the budget estimate should not be within per cent. of requirements.

35. *Loss or gain by exchange.*—As regards loss or gain by exchange, in accordance with the practice of previous years no explanation has in general been recorded in the Appropriation Accounts. This sub-head is required only when the rate of exchange departs from 1s. 6d. per rupee and as the rate is difficult to forecast in advance, no original provision was made against the sub-head. Actually the average rate for the year was 1s. 6·06d. per rupee, so that in general there has been a small gain by exchange, shown in the accounts as a minus figure of expenditure against the sub-head.

36. *General comments on the accuracy of budgeting.*—The following table gives an indication of the closeness of the estimating for recent years. It relates to all grants (voted), appropriations (non-voted) taken together under expenditure and disbursements for loans and advances separately.

Percentages of savings (—) or excesses (+) for a series of years compared with final grant or appropriation.

	Revenue and Capital Expenditure		Loans and Advances
	Voted.	Non-voted.	(Voted only.)
1928-29	—8·80	—9·48	+0·33
1929-30	—0·41	—5·35	+0·30
1930-31	—2·86	—9·24	+20·36
1931-32	—8·62	—2·85	—10·81
1932-33	—7·64	—0·31	—37·13

For the reasons stated in paragraph 25 above these percentages are not comparable as between voted and non-voted.

If the subvention to the North-West Frontier Province had been treated as voted (as it was in the estimates) voted savings under Revenue and Capital expenditure for 1932-33 would have been reduced from 7·64 to 2·68 and would have compared favourably with the percentage for 1930-31. The low combined percentage for voted Revenue and Capital expenditure savings in 1929-30 was to some extent fortuitous, having been assisted by an abnormally large excess of 79 lakhs against the grant for Interest on Ordinary Debt (voted) for that year. The figures in paragraph 34 relating to budget estimates for pay of establishments are not unsatisfactory, though closer estimates should be attainable in future.

37. Some of the grants or non-voted appropriations with respect to the estimating and control of expenditure for which peculiar difficulty seems to have been experienced in recent years, are mentioned in the following table, which shows the percentage of final savings or excesses to the original and supplementary grants or appropriations, disregarding, in the case of voted grants, amounts surrendered to and accepted by the Finance Department.

Percentages of Final Savings (—) or excesses (+) to Grants or Appropriations.

	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.
18.—Salt, voted	—3·72	—5·66	—6·90	—9·35	—3·15
25.—Interest on Ordinary Debt, non-voted	+1·69	—8·94	+5·23	—3·37	+2·78
26.—Interest on miscellaneous obligations, voted	—0·82	—0·57	—5·60	+2·34	+2·91
71.—Currency, voted	—10·99	—7·58	—6·55	—12·48	—3·42
74.—Superannuation allowances and Pensions, voted	—10·47	—10·40	+14·97	+20·49	+3·53
77.—Refunds, voted	—10·69	—17·73	+15·76	+6·97	+12·60
Refunds, non-voted	—6·17	—6·09	—5·27	—13·70	—6·11
96.—Commututed value of pensions, voted	+11·63	—3·99	+11·22	—1·71	+22·75
Commututed value of pensions, non-voted	—3·14	+38·19	—9·33	+5·22	+15·49
98.—Interest-free advances, voted	—19·87	—4·66	—10·60	—22·48	—0·01
99.—Loans and advances bearing interest, voted	+1·75	+0·60	+24·34	—10·19	—30·07

Control over Expenditure.

38. The orders issued in 1926 by the Finance Department for the control of expenditure provided that controlling officers would independently maintain a set of departmental accounts on the basis of returns received from their disbursing officers and that these would be periodically reconciled with the accounts maintained in Accounts offices, the latter being the authoritative set. Only in this way could controlling officers be in a position to have that early first hand knowledge of the progress of expenditure which is essential for proper control. In the case, however, of offices and Departments (like the Government of India Secretariat, the Delhi Civil Administration, the Central Public Works Department and the Survey and other scientific Departments) which were served with Accounts offices separated from Audit the accounts prepared by the Accounts offices took the place of the departmental accounts and the Accounts officers were directly responsible for assisting the controlling officers in the control of expenditure. The separation of Accounts from Audit was terminated at the end of 1931 or beginning of 1932 and controlling officers previously served by Accounts offices were then thrown on their own resources.

39. The control which was exercised in the case of the Delhi Civil Administration is described in the Important Comments under Grant No. 80—Delhi. Some form of departmental accounts was maintained, but some doubt, which has not been resolved, has been felt in audit as to the reliability of these accounts as they were not reconciled with the accounts maintained by the Accountant General, Central Revenues. It has not been considered necessary to investigate these discrepancies further as a more complete system of control was introduced from June 1933 and the results of the new procedure are awaited.

40. In the case of the Government of India Secretariat most offices and Departments maintained departmental accounts in some form or other to assist in the control of expenditure. It was, however, felt that the 1926 rules would be too onerous in their application for staffs which had already been depleted as the result of retrenchment and a new but simpler set of rules was introduced during the course of 1933-34. Reconciliation of expenditure of departmental accounts is carried out in most cases twice a year in the office of the Accountant General, Central Revenues. These departmental accounts include returns relating to Pay of Officers and Pay of Establishments although the 1926 rules do not make provision for departmental accounts for these sub-heads being kept. The reasons for this departure from the old rules are that it is a fairly simple matter keeping accounts for such sub-heads, that departmental accounts are necessary for the proper control of expenditure under these sub-heads and that the reconciliation of these accounts with those maintained by the Accounts officer brings to light mistakes in the latter set also. The indications are that the system is working fairly satisfactorily and that the system in force for the Central Public Works Department is also suitable.

41. In the case of the offices and Departments previously served by the Pay and Accounts offices in Calcutta an endeavour was made in 1932-33 to introduce the 1926 rules, but it has not been entirely successful and the position as regards methods of control of expenditure in these offices does not seem to be quite satisfactory so far.

42. Some phases of control of expenditure are discussed in paragraphs 43 and 44 below and general conclusions offered in paragraph 45.

43. *Unnecessary supplementary grants.*—Paragraph 25 of the last year's Report showed that three supplementary demands were made to the Legislative Assembly in 1931-32 and six in 1930-31 in cases where no supplementary demand was necessary. There have been six similar cases in 1932-33 the details of which are given below:—

No. and name of Grant.	Amount of Supplementary Grant. Rs.	Final Savings in Grant. Rs.
16.—Customs	54,000	66,697
68.—Joint Stock Companies	1,000	3,890
69.—Miscellaneous Departments	14,000	14,673
71.—Currency	74,000	1,57,526
85-A.—Aden	14,000	23,540
87.—Expenditure in England under the control of the High Commissioner	24,000	50,963
Total	1,81,000	3,17,298

In none of these cases could the expenditure be considered to have been on a new service not contemplated in the budget except possibly Rs. 10,000 out of the supplementary grant for 69—Miscellaneous Departments, which was intended to meet new recurring expenditure in connection with the administration of the Indian Partnership Act, 1932.

44. *Surrender of voted savings.*—The following table shows (a) the percentage of total voted amounts surrendered by controlling officers and accepted by the Finance Department to the total actual savings for those voted grants in which there were savings, and (b) the corresponding percentage which the final unsurrendered savings bear to the grants.

	Revenue and Capital Expenditure.		Loans and Advances.	
	(a)	(b)	(a)	(b)
1928-29	69	2.84	24	15.07
1929-30	68	1.90	..	4.65
1930-31	50	2.17	71	5.66
1931-32	82	1.98	13	9.37
1932-33	85	1.67	60	14.90

These figures indicate a very definite gradual improvement from year to year in the current control of capital and revenue expenditure, though it ought to be possible to reach a smaller final percentage than 1.67 for final unsurrendered savings. The figures relating to Loans and Advances apply to two grants (98 and 99) for the latter of which in particular current control is difficult; in fact in each of the three years 1928-29, 1929-30 and 1930-31 there was an excess of expenditure over grant, quite apart from the amounts which were surrendered from the grant in each year.

45. *General conclusions regarding control of expenditure.*—The following conclusions are arrived at from a consideration of the results shown in the preceding paragraphs in relation to the current control of expenditure, as

distinct from the accuracy of the estimates framed at the time of preparation of the budget dealt with in paragraph 36—

- (1) As amounts surrendered for non-voted appropriations reduce the allotment for the year the extent of the final savings for non-voted appropriation is one index of control of expenditure. In two cases mentioned in paragraph 27, the final savings exceeded appropriations by more than 10 per cent. Taking only those group appropriations for which there were final savings the percentage of savings in 1932-33 was only 1·54 which is less than in recent previous years (paragraphs 28 and 29).
- (2) Excesses over voted grants or non-voted appropriations are another index of current control as supplementary grants or appropriations should have been obtained in time. These excesses have been more frequent in 1932-33 than in any other recent year and the total amounts have also been greater than in most years. As regards amounts some special reasons can be adduced, but as regards numbers the figures seem to be a definite indication of a small deterioration in control (see paragraphs 30—33).
- (3) It would seem that some leeway has to be made up with regard to control of expenditure in the case of the Delhi Civil Administration and some of the offices and Departments previously served by the Pay and Accounts offices in Calcutta (paragraphs 39 and 41).
- (4) It is unsatisfactory that six (out of 33) unnecessary supplementary demands were made as compared with three in the previous year, though there were also six in 1930-31 (paragraph 43).
- (5) The statistics of proportions of savings in grants for revenue and capital expenditure which were offered for surrender and accepted and the percentages of final unsurrendered savings show improvement over previous recent years. These figures are an important coefficient of accuracy of current control (paragraph 44).

Although some of these results are not unsatisfactory it would seem probable that further improvement is still possible in a good many cases and desirable that some instructions be issued in terms of the last sentence of paragraph 33.

46. *Irregular Reappropriation*.—The case of reappropriation noticed in Note 1 below, Grant No. 16—Customs, requires to be regularised by sanction of the Finance Department.

47. *Secret service expenditure*.—The accounts of expenditure treated under orders of Government as on secret service are not subject to scrutiny by audit authorities and the controlling officers furnish an annual certificate to the Audit officer in a certain form. It is reported that all certificates required by the rules were duly received in the Accounts offices concerned, and accepted as in order by all except by the Comptroller, North-West Frontier Province, who reports that the amount certified by the Administrative Authority could not be verified in his office as both the secret and non-secret expenditure had during the year under report been booked collectively.

48. *Outside Audits*.—During 1932-33 the accounts of three civil offices and seven out of fifteen Public Works Divisions were test-audited locally by the Outside Audit Department of the Accountant General, Central Revenues, and grants-in-aid to local bodies were audited in the course of the audit of their accounts.

49. Some apparent irregularities which *prima facie* appeared to be of a serious nature were detected regarding expenditure from the grant-in-aid to the Delhi Municipality for improvement of the water-supply system in Delhi City. The matter is being investigated by the local authorities.

50. The accounts of seventy civil offices and two Public Works Divisions dealing with central expenditure were test-audited locally through the agency of other principal auditors. No serious irregularity was discovered in any of these accounts.

51. In the case of certain local audits conducted by the Deputy Accountant General, Central Revenues, Calcutta, the audit consisted of a test-check of two months' transactions and a general scrutiny of the books since the last inspection instead of a detailed audit of the transactions of a complete year as done previously.

52. As a measure of economy a system of biennial local audit in lieu of the annual audit was introduced tentatively from 1932-33 by the Audit Officer, Indian Stores Department.

REVISED SYSTEM OF AUDIT OF CUSTOMS REVENUE.

53. A revised system of audit of Customs revenue was introduced early in 1932. The general features of the system have been described in Appendix IX to the Report of the Public Accounts Committee for 1930-31, Volume I, but, very briefly, the cardinal features were the substitution of a local concurrent audit, the principal auditors being the Accountants General, Bombay, Madras, Bengal and Burma and the Audit Officer, Lloyd Barrage and Canals Construction, Karachi, for audit by a special staff under the Examiner of Customs Accounts, which conducted local concurrent audit at the Calcutta Custom House and went on circuit to the Custom Houses at Karachi, Bombay, Madras and Rangoon once in about every eighteen months to carry out a test audit of past transactions. The Accountant General, Central Revenues, exercises the functions of a co-ordinating authority under the new system.

54. The Public Accounts Committee while appreciating the apparent advantages of the new system recorded in paragraph 36 of its Report for 1930-31, Volume I, that it awaited with interest the result of the experiment and looked forward to the results of the audit.

55. Paragraphs 58 to 85 are a brief selection from the reports of the working of the system for 1932-33 prepared by the Principal Auditors. They are merely pictorial and not intended to convey the suggestion that any of the matter set forth therein constitutes an important irregularity requiring further investigation by the Public Accounts Committee.

56. The Central Board of Revenue has expressed its satisfaction of the smooth and harmonious working of the new system and its appreciation of the results achieved. In the opinion of the Board the system has entirely eliminated three of the most objectionable features of the earlier peripatetic system which were—

- (i) that its intermittent nature led to periodical dislocation of the work of the Custom Houses;
- (ii) that a large proportion of the issues raised were of such ancient history that their interest was largely academic; and
- (iii) that it involved very great delay in seeking and obtaining final orders.

The Board also acknowledges that under the present system the Collectors of Customs have received many useful suggestions in regard to matters of procedure and that there has been a general tendency on the part of auditors towards a policy of constructive rather than merely destructive criticism.

57. The Accountant General, Central Revenues, is of opinion, from a perusal of the detailed reports sent to him by the principal auditors (who in turn base their reports on the results of test audits conducted by them) and from correspondence on various other matters relating to the audit of receipts of the Custom Houses that, in the main, there is an adequate system in force in the Custom Houses for the assessment and recovery of Customs dues and that a reasonable standard of efficiency seems to be maintained in working the system. This opinion is based principally on the absence of any mention by Mr. MacKernan, the Audit Officer who reported on and installed the new system of Custom Audit, or by principal auditors of any defect which might be considered to be of an important and fundamental nature. Administration however is a living organism and there can be no finality as to procedure; the remarks made above are not, therefore, advanced as an argument in favour of stagnation and will not, it is presumed, be considered as such.

58. *Calcutta*.—There was very little change in the system of audit as concurrent audit on generally the same lines was previously in force.

59. The procedure antecedent to the payment of refunds was set right in certain directions.

60. In a particular case, it was considered that the identity of watches (on which Rs. 2,476 was granted as drawback) with the watches imported had not been established in terms of the Act. The Collector and the Central Board of Revenue disagreed with the Audit interpretation which, however, was upheld by the Government of India. The latter accorded special sanction to the payment of the drawback in question.

61. The question was pursued as to the adequacy of the existing procedure for ascertaining market values and checking assessments. The Collector agreed to issue standing orders laying down the method of obtaining information, the system of executive control and the training of the Appraisers therein.

62. The amount of short levy by the Custom House detected as a result of audit objections was Rs. 2,812, out of which Rs. 1,131 was recovered and Rs. 1,681 written off, the recovery being time-barred. Excess collection to the extent of Rs. 200 was refunded on audit advice. Payments sanctioned as a special case or regularised by the Government of India in cases placed under objection amounted to Rs. 4,864.

63. *Bombay*.—The Central Board of Revenue ordered, in accordance with the Audit recommendations, that broken up ships which remained at the time of assessment as a composite structure of iron, steel, etc., should be classified as "all other articles not otherwise specified" and assessed to duty at 25 per cent. *ad valorem*, but that the movable gear in the ships, such as pianos, plated ware, etc., unless only of scrap value, should be assessed at the appropriate rates in the tariff. The previous procedure at different ports had not been uniform.

64. A standing order was issued by the Custom House to give effect to an Audit suggestion regarding the procedure for ascertainment of weights of raw cotton imported from America.

65. A standing order was issued to the effect that the date of departure of vessels concerned should be noted in every case on drawback shipping bills to ensure that no payment of drawback was made till the vessel carrying the goods had put out to sea.

66. The Preventive Service Manual was modified to provide that all money collected in the docks must be remitted to the Custom House for credit on the following opening day and to afford facilities for the application of an independent check to verify that the cashier had entered in his register all money received by him on a particular day.

67. The Preventive Service Manual was amended requiring Customs officers to state the value of goods on the seizure reports in all cases, as the absence of this information made it difficult to ascertain whether the cases had been adjudicated by the proper officer under the provisions of section 182, Sea Customs Act.

68. Out of 81 audit memoranda issued in the year, 39 were accepted by various Customs authorities and 8 were still pending disposal in June 1933. The remaining 34 audit memoranda were dropped.

69. The amount recovered as a result of audit objections was Rs. 18 and the amount refunded Rs. 21.

70. *Madras*.—The Accountant General claims that Rs. 2,355 were recovered and excess collections to the extent of Rs. 56 refunded as a result of audit intervention.

71. The valuation of a certain brand of soap for the purpose of assessment under Section 30 (a) of the Sea Customs Act was questioned. The Collector accepted the audit suggestion as to the correct method of assessment with the result that a sum of Rs. 750 was recovered from the party and a recurring loss of Rs. 250 a month was avoided in the particular case in question, calculated on the assumption that the imports continued at the same level and that there was no change in the method of business adopted by the importer.

72. It was pointed out that the practice of adding a flat rate of four annas per parcel to cover duty on postage and insurance charges was different from that at Bombay and Calcutta, where 4 per cent. was added in respect of commercial parcels. The Collector accepted the latter method of assessment and the increase in revenue as the result of the revised procedure for three months is roughly estimated at Rs. 4,400 by the Custom House.

73. The procedure for watching the clearance of goods deposited in public warehouses, under section 29 of the Act, was amended at the instance of audit. Amendments were also made in the procedure with respect to—

- (a) internal check of ex-bond bills of entry relating to outports;
- (b) framing of definite rules regarding the place of storage, responsibility for safe custody and identification of goods awaiting shipment on which drawback is claimed;
- (c) opening of registers in the Appraisers Department for verification of rates of discount allowed on different classes of goods assessed under section 30 (a); and
- (d) opening of a register in the Executive Audit Department to watch that all documents found wanting in a ship's file are duly received and checked by the Department.

74. A case of divergence of procedure regarding application of tariff was rectified by a reference to the Central Board of Revenue. In two other cases changes in existing practice already effected were reported to the Central Board of Revenue and in two more instances incorrect applications of the tariff were set right at the instance of audit.

75. *Burma*.—The Accountant General states that Rs. 5,010 were recovered as a result of audit objections and Rs. 455 refunded.

76. It was urged in audit that a consignment of electric batteries for flash lights should have been assessed at 30 per cent. *ad valorem* instead of 25 per cent. The audit view was accepted and orders issued for the correct assessment of 15 consignments. Rs. 4,199 were recovered and Rs. 301 refunded as a result of the action taken.

77. It was pointed out that articles like absorbent cotton, cotton wool, cotton bandages, cotton lint, cotton dressing, etc., were assessed at other ports as surgical appliances and not as "cotton manufactures, not otherwise specified" in accordance with a local decision. The practice in other ports has been adopted with the approval of the Central Board of Revenue.

78. It was pointed out that only the Collector and not the Assistant Collector was competent to sanction refunds in certain types of cases in which claims supported by fresh documentary evidence were made after the clearance of the goods. This view was accepted and a standing order was issued to give effect to it.

79. Rs. 363 were recovered on Audit pointing out that re-assessment was not permissible after the clearance of goods on the ground that the importers had obtained better terms from the suppliers after importation, as assessment should be made on the valuation obtaining at the time of importation.

80. A refund of Rs. 4,133 was made to an importer on the ground that the rate at which he had bought exchange in advance was favourable and that the valuation of the goods should be based on those advantageous rates and not on the rates ruling at the time of importation. It was urged in audit that the value on which the assessment was allowed did not represent the value of goods for the purpose of assessment under the Act inasmuch as they took cognizance of special rates of exchange not allowed to other importers and the Central Board of Revenue confirmed the Audit view, the amounts refunded being written off as their recovery was time-barred. A standing order explaining the correct procedure was issued for future guidance.

81. As a result of audit suggestion the Collector decided, in the exercise of the discretion vested in him by section 118, to take steps to levy interest charges in respect of warehoused goods which remained in the warehouse beyond the period permitted by section 103 of the Act, and a standing order was accordingly issued.

82. *Karachi*.—As the result of an audit criticism a standing order was issued by the Collector relating to the procedure for ascertaining whether certain goods imported from an Indian State were entitled to exemption from import duty.

83. A defective procedure had been in force with reference to the clearance of cotton piece-goods imported from the United Kingdom but not accompanied by the necessary certificate of origin. Such goods were assessed to duty at the lower rate applicable to British manufactures on the understanding that the importers would produce such certificates later when received. It was suggested that such goods should ordinarily be assessed at non-preferential rates in the first instance, it being open to the importers to claim refunds

subsequently on production of the certificate of origin. This suggestion was accepted and a procedure similar to that obtaining at Calcutta was brought into force.

84. The amount of short levy by the Custom House as a result of audit objections was Rs. 1,951 of which the recovery of Rs. 67 was waived and Rs. 1,104 written off, the recovery being time-barred. The net recovery effected as a result of audit was Rs. 780 and the amount refunded Rs. 156.

85. *References to the Central Board of Revenue.*—The following point is one of many which were referred to the Central Board of Revenue in the course of audit.

Sections 42 and 43 of the Sea Customs Act provide that a claim for drawback of customs duty is inadmissible if the goods are not exported within either two or three years of import, according as the exportation takes place from the original port, or from another port. It was noticed at Bombay that a claim for drawback on account of goods imported at Karachi had been admitted where the shipping bill for drawback had been presented just within the three years, examination of the goods by the customs authorities could not be completed within the three years, and the exporters had the vessel's name altered on the claim to a date just beyond the three years. It was ascertained that the grant of drawback in like cases would be in accordance with the practice at Calcutta but that at the other Custom Houses it was considered to be inadmissible.

The Government of India have now issued general orders concerning the determination of the date of re-export in connection with drawback claims and prohibiting the amendment of the steamer's name when such drawback applications are made. The acceptance of the claim in the case under consideration would not have been in accordance with those general orders.

86. *Store Accounts.*—The appropriation account of a grant or appropriation covering expenditure on the purchase of stores furnishes no evidence that the stores actually purchased were really required or that they have been properly utilised. Irregularity in the disposal of public stores is as serious as irregularity in the handling of public money. In order, therefore, that the appropriation account of such a grant or appropriation may be complete it is desirable that it should be supplemented by a store account showing the transactions in connection with stores actually carried out during the year. Store accounts appended to individual appropriation accounts in this publication will be found under grants No. 18—Salt, No. 22—Irrigation, etc., No. 51—Botanical Survey, No. 58—Public Health (vaccine, sera, etc. at the Central Research Institute, Kasauli), No. 59—Agriculture (Bangalore and Pusa Institutes and Karnal Farm), No. 72—Mint, No. 73—Civil Works, No. 94—Capital Outlay on Vizagapatam Harbour and non-voted appropriation—Western India States Agency (opium transactions). These stores accounts are supplemented, where possible, by a review on the stores position, which refers *inter alia* to any points on which comment seems desirable, such as the reasons for any excessive purchases during the year and whether the closing stocks were not unnecessarily large and, if so, what policy is being adopted with regard to their reduction. Any important changes in the position after the close of the year up to the time of preparation of the Report are also mentioned in the Review, where possible. Comments on the stores position of commercial undertakings will be found in Chapter I of the Commercial Appendix to this volume.

SUMMARY OF IMPORTANT MATTERS DEALT WITH IN THIS VOLUME.

87. Cases of financial irregularities and other matters which appear to be of interest are mentioned in the Notes and Important Comments below the respective appropriation accounts in Part II of this volume. The following more important points, arranged according to Departments of the Government of India concerned, appear to require special attention. Unless the contrary is indicated they are dealt with in the Important Comments under the appropriation account of the grant mentioned.

Finance Department.

88. *Grant No. 26—Interest on Miscellaneous Obligations.*—The Important Comment below this grant refers to a total amount of Rs. 21,600 which was irregularly credited to the provident fund of a large number of railway employees since 1916 as the result of a mistaken method of calculating interest on individual accounts.

89. *Grant No. 71—Currency, Treasury Defalcations.*—There is a serious increase in the number and amount of treasury defalcations dealt with in this Report, as compared with previous years. Six cases are mentioned in the Important Comments under this grant, two of which were in the North-West Frontier Province, two in the United Provinces, one in Assam and one in Burma. The total amount involved was Rs. 2,91,196 of which Rs. 1,68,100 pertained to the North-West Frontier Province alone. A common feature of all these cases is the laxity of supervision which facilitated the frauds. Adequate disciplinary action seems to have been taken in all cases.

Though there is only one case in Burma this year, the Audit Officer has remarked that embezzlements of Government money at treasuries have been too common a feature in the Province and scarcely a year passes without the inclusion of such a case in the Report. The Local Government has always taken severe measures in dealing with such cases, but even so irregularities of this kind continue to occur.

90. *Grant No. 99—Loans and Advances bearing interest.*—The Important Comments mention further developments in regard to (1) the loan to the Bahawalpur Durbar to finance its share of expenditure on the Sutlej Valley Project, and (2) the cases of large claims against two Indian States referred to in paragraph 38 of the Report for 1930-31.

Finance Department—Central Board of Revenue.

91. *Grant No. 16—Customs.*—As desired by the Public Accounts Committee in paragraph 36 of its Report for 1930-31 a report on the results of the revised system of audit of Customs revenue is presented in paragraphs 53 to 85 of this Chapter. This system was in full operation during 1932-33.

92. *Grant No. 18—Salt.*—The Public Accounts Committee will probably desire to know the latest position with respect to the large stocks of salt in the Madras Salt Stores referred to in the review of the stores position below the account of this grant.

93. *Grant No. 77—Refunds.*—There has been an excess of 12 lakhs over this grant, out of which 11 lakhs related to Customs refunds connected with refunds of excise duty on motor spirit and kerosene. The explanation is not very clear as to why a better estimate of these refunds could not have been made in time.

Home Department.

94. *Grant No. 33—Public Service Commission.*—Abnormal delays in furnishing payees' receipts, etc., of contingent and travelling allowance bills have occurred.

95. *Grant No. 76—Miscellaneous.*—A cash box containing Rs. 1,012 and belonging to a certain Committee was stolen and the circumstances of the case have indicated the desirability of issuing a set of rules for the guidance of Commissions and Committees.

96. *Grant No. 80—Delhi.*—The position as regards the control of expenditure for the Delhi Province was not quite satisfactory in 1932-33. It has not been considered necessary to make a belated attempt to reconcile the departmentally compiled figures of expenditure for 1932-33 with those compiled in the Accounts office, and it cannot be said definitely which set is the more accurate. (See also paragraph 39).

97. The case of temporary misappropriation of Rs. 3,332, revealed defects in the procedure of a revenue collecting office, and the question of the revision of forms, etc., has been raised.

98. Mention has also been made of details of outstanding Nazul revenue amounting to Rs. 99,469 on the 1st August 1933 and it has been suggested that the Public Accounts Committee may desire to know what progress has been made in dealing with these arrears.

Foreign and Political Department.

99. *Grant No. 78—North-West Frontier Province.*—A case of defalcation in Khassadar funds involving a net loss of Rs. 35,000 to Government has been mentioned. The question of improving control of such funds is under the consideration of the North-West Frontier Province Government and of the Government of India.

100. *Grant No. 79—Baluchistan.*—The delay in the determination of the contribution from the Railway Department to Government for Watch and Ward Police is brought to notice.

101. *Grant No. 85-A—Aden.*—The constitution of the Territory into a separate Province and its transfer to the immediate charge of the Government of India have been mentioned. Defects in the control of expenditure in 1932-33 seem to be the result of inexperience.

101-A. *Appropriation Political.*—Mention is made of a case relating to a terminable agreement executed in 1928 with a firm of bankers for the custody of Government balances at a remote outpost. Certain allegations were subsequently brought to the notice of the Government of India which suggested that the agreement might not sufficiently protect Government interests but there was some delay in taking the necessary protective measures and the firm defaulted in January 1933 when about 5½ lakhs were due to Government. It is suggested that the Public Accounts Committee will probably desire to know what is the net anticipated loss and why prompter action was not taken to terminate or amend the agreement or curtail certain postal order facilities.

Department of Industries and Labour.

102. *Irrigation systems results.*—The financial results of the irrigation systems in Baluchistan and Rajputana are given in paragraph 11 of Chapter II of this volume.

103. *Grant No. 70—Indian Stores Department.*—The Chief Controller's review indicates that as a consequence of the curtailment of activities of spending departments, imposed by trade depression, and of a further drop in commodity prices, the revenue of the Department was adversely affected.

A further depletion of the earnings was caused chiefly by the heavy fall in demand for inspection of stores, and there was a deterioration in the net working cost of the commercial section while in the non-commercial section expenditure showed a reduction of over Rs. 50,000.

104. *Grant No. 73—Civil Works.*—Paragraph 7 (6) of the Audit Officer's comment on the stock accounts below this grant suggests that the Public Accounts Committee may desire to have the latest information with regard to the utilisation of the surplus serviceable stock in the Central Public Works Department, Delhi.

105. Paragraph 9 of the notes below this account contains a list of assets transferred to the New Delhi Municipal Committees towards the end of 1931-32. Possibly the Public Accounts Committee will desire to know whether a decision has been reached as to the terms on which the assets are to be taken over.

106. Two important cases of apparent misappropriations have been mentioned in paragraph 2 of the Important Comments. The cases are under the investigation of the Government of India and a full statement of the position will perhaps be available by the time the Public Accounts Committee meets.

107. The desirability of having a local manual relating to the Public Works procedure in the Central Public Works Department has been commented upon under this grant.

108. A case has also been mentioned about default in ferry tolls lease. A decree has been obtained against the contractor and his surety for the outstanding dues (Rs. 14,177) and this is in process of being executed.

109. Statistics relating to the administration of residential buildings in New Delhi and other areas have been given in paragraphs 12 to 17 of Chapter II of this volume.

110. *Grant No. 75—Stationery and Printing.*—The delay in communicating the distribution of lump cuts to Presses, mentioned in the note below this grant, seems to require elucidation.

Department of Education, Health and Lands.

111. *Grant No. 48—Survey of India.*—There has been a loss of Rs. 3,000 with respect to which disciplinary action has been taken.

112. *Grant No. 51—Botanical Survey.*—The question of reducing the reserve stock of quinine is under the consideration of the Government of India and doubtless the Public Accounts Committee will desire to know the latest position.

113. *Grant No. 58—Public Health.*—In Note 2 below this grant attention has been drawn to the delay in payment of the share of the cost of the Port Health Department, Calcutta, by the Commissioners for the Port of Calcutta.

114. The Important Comments below this grant draw attention to the loss of Rs. 5,463 in the manufacture of vaccine, sera, etc., in the Central Research Institute, Kasauli, as the result mainly, of the reduction in the selling prices of anti-cholera vaccines and reduced demand. The Government of India ordered that no further reduction in issue rates should be made until two years' experience had been obtained of the results of reduction of rates for anti-cholera vaccine brought into force from July 1932.

Railway Department.

115. *Grant No. 94—Capital Outlay on Vizagapatam Harbour.*—A review of financial prospects of the Vizagapatam Harbour Project has been given in paragraph 18 of Chapter II of the Report.

CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORTS

116. The Finance Department of the Government of India will, as usual, present to the Committee on Public Accounts a statement showing the action taken or proposed to be taken on various outstanding points raised by previous Committees.

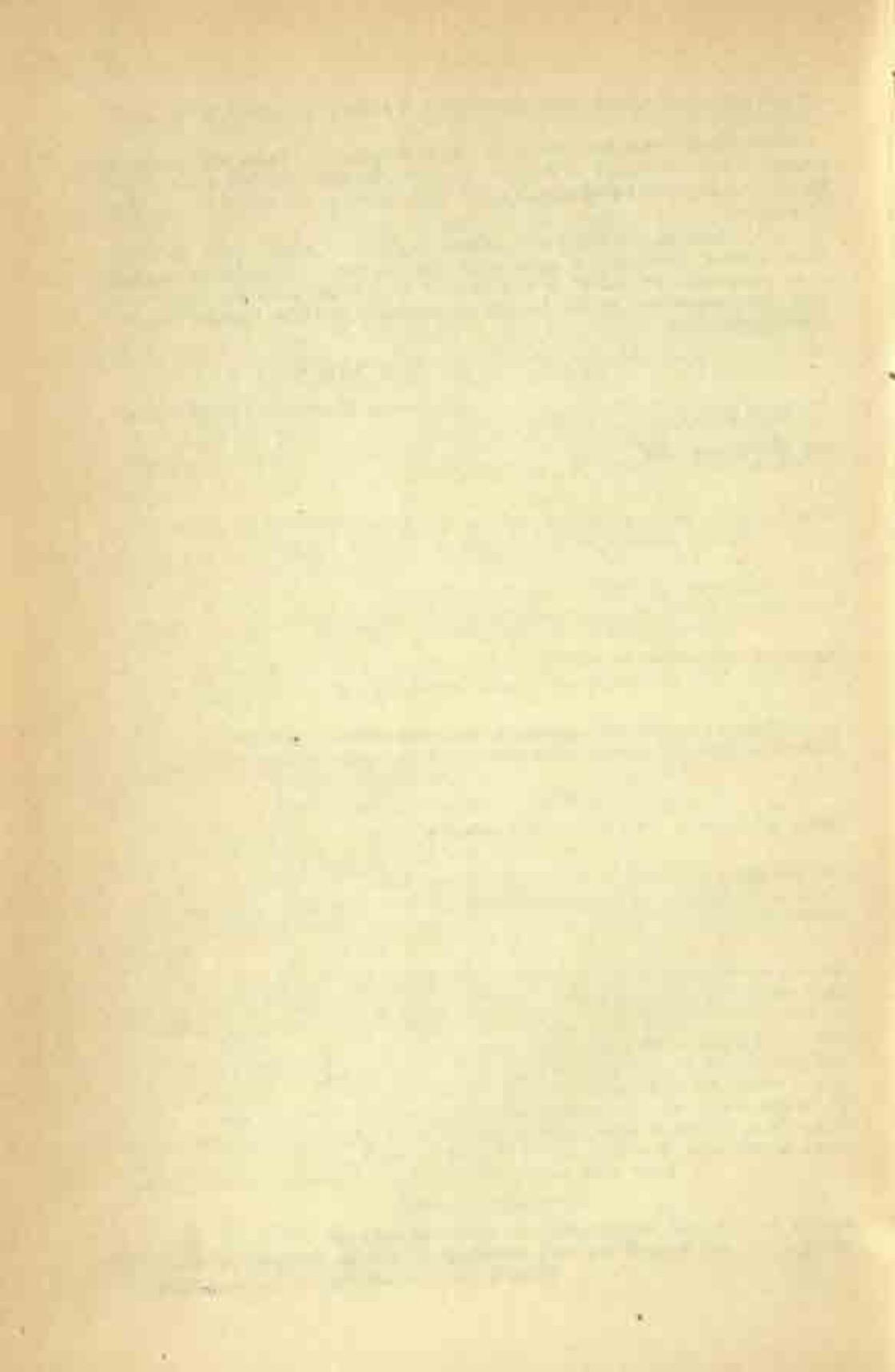
117. There are no important outstanding points which, from an audit point of view, merit special mention in this chapter. The excesses referred to in paragraphs 26 and 27 of the 1931-32 Report have not yet (February 1934) been regularised by the Legislative Assembly and the Finance Department respectively.

J. F. MITCHELL, I.C.S.,

Accountant General, Central Revenues.

NEW DELHI,

The 10th March 1934.



PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1933, compared with the sums granted by the Legislature in respect of voted Expenditure and those appropriated by the Finance Department in the case of non-voted Expenditure.

NOTES.

1. In the Accounts 'O' stands for 'Original Grant or Appropriation'. 'S' stands for Supplementary Grant or Appropriation.

2. Capital expenditure incurred in England is shown in the same grant or appropriation in which the corresponding Indian expenditure is included. As regards revenue expenditure incurred in England, part of the expenditure is included in two separate grants No. 86 and No. 87, while the rest of the expenditure is included in various other grants and appropriations. As for exchange see paragraph 35 of the Report.

GRAND SUMMARY of Appropriation Accounts by Grants and Appropriations.

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Approp- riation.	
				Less than granted.	More than granted.
43	16. Customs		Rs.	Rs.	Rs.
	Voted	60,88,000	60,20,903	-67,097	..
	Non-voted	31,09,561	31,12,891	..	+3,330
47	17. Taxes on Income		Rs.	Rs.	Rs.
	Voted	79,21,000	74,03,860	-5,17,140	..
	Non-voted	2,88,610	2,87,586	-1,024	..
49	18. Salt		Rs.	Rs.	Rs.
	Voted	71,42,000	69,17,279	-2,24,721	..
	Non-voted	43,74,224	43,68,841	-5,383	..
64	19. Opium		Rs.	Rs.	Rs.
	Voted	83,59,000	82,32,535	-1,36,465	..
	Non-voted	1,69,600	1,54,944	-4,656	..
69	20. Stamps		Rs.	Rs.	Rs.
	Voted	13,24,000	12,70,597	-53,403	..
	Non-voted	70,997	89,161	..	+18,164
71	21. Forest		Rs.	Rs.	Rs.
	Voted	5,12,000	4,93,797	-18,203	..
	Non-voted	1,60,850	1,63,579	..	+2,729
73	22. Irrigation, etc.—Charged to Revenue		Rs.	Rs.	Rs.
	Voted	3,84,000	4,36,133	..	+52,133
	Non-voted	2,84,905	2,87,771	..	-2,866
79	25. Interest on ordinary Debt, etc.		Rs.	Rs.	Rs.
	Voted	3,09,10,000	3,08,97,636	-12,365	..
	Non-voted	6,16,26,000	6,03,22,036	..	+17,96,036
82	26. Interest on Miscellaneous obligations		Rs.	Rs.	Rs.
	Voted	49,49,000	50,93,368	..	+1,44,368
	Non-voted	5,31,00,227	8,22,49,527	-8,50,900	..
85	27. Staff, Household and Allowances of the Governor General		Rs.	Rs.	Rs.
	Voted	4,37,000	4,28,304	-8,696	..
	Non-voted	8,74,121	8,64,937	-9,184	..
87	28. Executive Council		Rs.	Rs.	Rs.
	Voted	84,800	79,571	-5,929	..
	Non-voted	4,27,838	4,26,822	-1,016	..
88	29. Council of State		Rs.	Rs.	Rs.
	Voted	1,30,000	1,13,321	-16,479	..
	Non-voted	46,640	42,706	-3,934	..
89	30. Legislative Assembly and Legislative Assembly Department		Rs.	Rs.	Rs.
	Voted	8,29,000	8,13,747	-15,253	..
	Non-voted	94,400	78,255	-16,116	..
90	31. Foreign and Political Department		Rs.	Rs.	Rs.
	Voted	7,74,000	7,27,070	-51,930	..
	Non-voted	2,02,000	1,91,295	-10,705	..
91	32. Home Department		Rs.	Rs.	Rs.
	Voted	5,48,000	5,28,935	-19,065	..
	Non-voted	9,41,033	9,49,532	..	+8,499
93	33. Public Service Commission		Rs.	Rs.	Rs.
	Voted	1,43,000	1,42,502	-498	..
	Non-voted	2,03,100	2,01,870	-1,230	..

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appro- priation.	
				Less than granted.	More than granted.
		Rs.	Rs.	Rs.	Rs.
95	34. Legislative Department				
	Voted .	2,93,000	2,70,324	-22,676	..
	Non-voted .	1,82,710	1,82,300	-410	
96	35. Department of Education, Health and Lands				
	Voted .	5,25,000	5,12,603	-12,397	..
	Non-voted .	1,43,262	1,45,996	..	+2,734
97	36. Finance Department				
	Voted .	9,32,000	8,82,433	-49,567	..
	Non-voted .	2,39,781	2,30,233	-548	..
98	38. Commerce Department				
	Voted .	3,39,000	3,19,119	-19,881	..
	Non-voted .	1,26,289	1,24,509	-1,780	..
99	39. Army Department				
	Voted .	4,54,000	3,94,403	-59,597	..
	Non-voted .	89,237	88,575	-662	..
100	40. Department of Industries and Labour				
	Voted .	4,42,000	4,24,107	-17,893	..
	Non-voted .	1,13,200	1,14,000	..	+800
101	41. Central Board of Revenue				
	Voted .	1,45,000	1,41,556	-3,444	..
	Non-voted .	94,912	94,759	-153	..
102	42. Payments to Provincial Governments, etc.				
	Voted .	2,41,000	1,45,060	-98,440	..
	Non-voted .	1,31,790	1,31,876	..	+86
103	43. Audit				
	Voted .	85,46,000	82,46,644	-2,99,356	..
	Non-voted .	7,97,140	7,87,386	-9,754	..
105	44. Administration of Justice	57,000	54,601	-2,399	..
106	45. Police				
	Voted .	1,95,000	1,89,011	-5,989	..
	Non-voted .	10,312	9,669	-643	..
107	46. Ports and Pilotage				
	Voted .	10,54,000	10,08,353	-45,647	..
	Non-voted .	9,14,450	8,99,563	-14,887	..
113	47. Lighthouses and Lightships				
	Voted .	11,43,000	9,54,678	-1,88,322	..
	Non-voted .	26,365	26,782	..	+416
117	48. Survey of India				
	Voted .	15,79,000	16,39,402	..	+60,412
	Non-voted .	5,55,000	5,62,301	..	+7,301
121	49. Meteorology				
	Voted .	17,85,000	17,05,507	-19,403	..
	Non-voted .	37,860	30,765	..	+2,905
124	50. Geological Survey				
	Voted .	1,60,000	1,58,571	-1,429	..
	Non-voted .	2,15,500	2,18,519	..	+3,018
126	51. Botanical Survey				
	Voted .	1,35,000	1,31,869	-3,131	..
	Non-voted .	28,320	28,037	-783	..
131	52. Zoological Survey				
	Voted .	81,000	79,476	-1,524	..
	Non-voted .	50,120	50,110	-10	..
132	53. Archaeology				
	Voted .	8,86,000	8,46,732	-39,268	..
	Non-voted .	1,29,476	1,23,970	-55,506	..

GRAND SUMMARY.

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Approp- riation.	
				Less than granted,	More than granted,
134	54. Mines				
	Voted	1,18,000	1,17,845	-155	..
	Non-voted	1,04,042	1,04,000	..	+567
135	55. Other Scientific Depart- ments.	2,68,000	2,65,578	-2,422	..
137	56. Education				
	Voted	11,84,000	11,82,621	-1,379	..
	Non-voted	41,945	40,533	-1,412	..
138	57. Medical Services				
	Voted	6,13,000	5,83,678	-59,322	..
	Non-voted	2,10,740	2,06,273	-4,467	..
141	58. Public Health				
	Voted	6,59,000	6,04,594	-54,406	..
	Non-voted	1,57,402	1,55,567	..	+1,835
149	59. Agriculture				
	Voted	13,12,000	13,07,671	-4,329	..
	Non-voted	98,179	96,692	-1,487	..
157	60. Imperial Council of Agricultural Research Department				
	Voted	6,38,000	6,37,482	-518	..
	Non-voted	67,077	58,657	..	+8,580
158	61. Civil Veterinary Services				
	Voted	6,02,000	5,74,123	-27,877	..
	Non-voted	60,500	61,062	..	+562
160	62. Industries				
	Voted	1,48,000	1,35,293	-12,707	..
	Non-voted	12,050	11,916	-134	..
161	63. Aviation				
	Voted	9,05,000	9,31,939	..	+26,939
	Non-voted	1,100	1,103	..	+3
163	64. Commercial Intelligence and Statistics				
	Voted	2,60,000	2,58,302	-1,698	..
	Non-voted	46,000	45,434	-566	..
164	65. Census				
	Voted	5,70,000	4,37,106	-1,41,894	..
	Non-voted	1,91,060	1,83,369	-7,691	..
165	66. Emigration—Internal				
	Voted	23,000	21,173	-1,827	..
	Non-voted	8,900	8,359	-520	..
167	67. Emigration—External				
	Voted	1,93,000	2,21,675	..	+28,675
	Non-voted	49,533	55,705	..	+5,572
169	68. Joint Stock Companies				
	Voted	1,15,000	1,11,101	-3,899	..
	Non-voted	12,502	11,454	-1,048	..
170	69. Miscellaneous Departments				
	Voted	4,54,000	4,39,327	-14,673	..
	Non-voted	63,662	51,077	-2,585	..
173	70. Indian Stores Department				
	Voted	6,61,000	7,44,153	..	+83,153
	Non-voted	1,32,500	1,31,407	-1,093	..
188	71. Currency				
	Voted	46,06,000	44,48,474	-1,57,526	..
	Non-voted	1,64,300	1,67,463	..	+3,163

Expenditure compared
with Grant or Approp-
riation.

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Less than granted.		More than granted.
				Rs.	Rs.	
193	72. Mint	Voted	21,60,000	18,27,988	-3,32,012	..
		Non-voted	72,200	71,722	-478	..
198	73. Civil Works	Voted	1,82,15,000	1,66,49,682	-15,65,318	..
		Non-voted	10,81,510	10,66,423	-15,117	..
216	74. Superannuation Allowances and Pensions	Voted	73,90,000	76,60,394	..	+2,61,394
		Non-voted	2,09,29,400	2,07,95,604	-1,30,796	..
227	75. Stationery and Printing	Voted	39,40,000	33,03,334	-6,36,666	..
		Non-voted	39,742	29,022	-730	..
229	76. Miscellaneous	Voted	10,64,000	10,27,317	-36,683	..
		Non-voted	34,56,066	34,36,411	-19,655	..
236	76A. Expenditure on Retrenched personnel charged to Revenue	Voted	19,25,000	12,52,112	-6,72,888	..
		Non-voted	3,41,000	3,37,628	-3,372	..
238	76B. Miscellaneous Adjustments between the Central and Provincial Governments	Voted	27,000	22,345	..	+345
		Non-voted	1,91,820	1,91,820	..	..
239	77. Refunds	Voted	94,77,000	1,06,77,228	..	+12,00,228
		Non-voted	2,36,91,133	2,22,55,182	-14,55,951	..
244	78. North-West Frontier Province	Voted	1,00,18,000	10,02,115	-90,15,885	..
		Non-voted	2,14,22,661	2,13,45,480	-77,201	..
273	79. Baluchistan	Voted	27,00,000	26,08,464	-91,536	..
		Non-voted	11,56,000	11,16,325	-39,675	..
276	80. Delhi	Voted	44,89,000	44,54,309	-34,691	..
		Non-voted	2,97,686	2,78,166	-19,520	..
287	81. Ajmer-Merwara	Voted	13,53,000	13,28,601	-24,399	..
		Non-voted	1,28,400	1,30,531	..	+2,281
294	82. Andaman and Nicobar Islands	Voted	31,49,000	31,50,207	..	+1,207
		Non-voted	2,97,275	2,22,529	-4,746	..
303	83. Rajputana	Voted	4,19,000	4,07,155	-11,845	..
		Non-voted	7,19,910	7,17,073	-2,837	..
308	84. Central India	Voted	3,89,000	3,48,146	-39,854	..
		Non-voted	6,11,057	6,14,465	..	+2,308
313	85. Hyderabad	Voted	2,71,000	2,66,658	-14,342	..
		Non-voted	5,73,430	5,76,339	..	+3,459
316	85A. Aden	Voted	4,31,000	4,07,460	-23,540	..
		Non-voted	25,860	29,057	..	+297
319	86. Expenditure in England under the Control of the Secretary of State	Voted	20,14,000	19,85,995	-28,005	..
		Non-voted	18,28,000	18,18,360	-9,440	..
323	87. Expenditure in England under the Control of the High Commissioner	Voted	23,59,000	23,08,037	-50,963	..
		Non-voted	35,95,000	35,28,841	-65,159	..

Expenditure compared
with Grant or Approp-
riation.

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Less than granted.	More than granted.
		Rs.	Rs.	Rs.	Rs.
328	Excise . . .	2,22,000	2,11,939	-10,741	..
329	Ecclesiastical . . .	26,85,156	26,69,805	-15,351	..
332	Political . . .	86,52,725	85,95,046	-57,679	..
341	Frontier Watch and Ward . . .	1,02,97,606	1,02,10,072	-87,534	..
347	Territorial and Political Pensions . . .	31,45,000	30,82,717	-62,283	..
349	Bangalore . . .	12,77,866	12,66,161	-11,705	..
355	Western India States Agency . . .	14,43,800	14,06,462	-37,338	..
368	88. Capital Outlay on Security Printing . . .	4,000	1,107	-2,893	..
359	89. Forest Capital Outlay . . .	1,000	..	-1,000	..
360	90. Irrigation Works—not charged to Revenue . . .	1,000	..	-1,000	..
361	93. Capital outlay on Currency Note Press . . .	1,000	-3,83,512	-3,87,512	..
362	94. Capital outlay on Vizagapatam Harbour				
	Voted . . .	55,52,000	52,38,430	-3,13,570	..
	Non-voted . . .	3,000	3,771	..	+771
365	95. Capital outlay on Light-houses and Lightships . . .	1,000	..	-1,000	..
366	96. Commuted Value of Pensions				
	Voted . . .	40,61,000	49,84,730	..	+9,23,730
	Non-voted . . .	25,14,300	29,03,999	..	+3,89,699
368	96A. Expenditure on Retrenched personnel charged to Capital				
	Voted . . .	21,00,000	10,12,462	-12,27,538	..
	Non-voted . . .	1,93,300	1,91,079	-2,221	..
369	98. Interest Free Advances . . .	66,34,000	66,23,294	-706	..
370	99. Loans and Advances bearing interest . . .	12,71,31,000	7,74,58,682	-4,96,72,318	..
Totals	Voted . . .	32,03,69,800	25,64,34,581	-6,67,07,793	+27,82,574
	Non-voted . . .	27,80,59,896	27,71,89,853	-31,30,685	+29,60,642

Amount of excesses to be covered by excess grants or appropriations:

	Rs.
Voted . . .	27,82,574
Non-voted . . .	29,60,642

Audit Certificate.

I certify that in respect of the transactions included in the Appropriation Accounts, I have either applied the necessary test audit myself or have received assurance from the other audit authorities to that effect. The accounts are correct (subject to the observations in the Report) according to the best information available to the audit authorities concerned.

NEW DELHI :

The 10th March 1934.

J. F. MITCHELL, I.C.S.

Accountant General, Central Revenues.

GRANT No. 16.—CUSTOMS.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reappro-	un-
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "I—CUSTOMS".

A.—Sea Customs Charges at the Ports:

A. 1.—Pay of Officers

Non-voted O.	3,06,100				
S. (a) — 7,000	2,99,100	3,02,914	+3,814	..	+3,814
Voted	3,49,400	3,38,260	-11,160	-13,225	+2,075
See Note 1.					

A. 2.—Pay of Establishments 39,23,500 38,42,845 — 10,605 — 68,500 — 12,055

A. 3.—Overtime and Holiday Allowances 6,62,500 5,57,745 — 1,04,755 — 84,538 — 20,217

Col. 6.—Mainly in Bombay, Bengal and Burma, owing to economy and trade depression. In Burma, further savings (Rs. 3,576) were not surrendered as larger expenditure was anticipated in February. See also Note 3.

A. 4.—Other Allowances, Honorary, etc.

Non-voted O.	73,900				
S. (b) — 19,800	54,100	54,112	+12	..	+12
Voted	1,94,800	2,01,477	+6,677	+15,270	-8,593

Col. 6.—Mainly in Burma, under cost of passage (Rs. 2,200) and for smaller payment of house rent and other allowances (Rs. 2,200). Also in Bengal owing mainly to smaller expenditure on rewards (Rs. 1,311).

A. 5.—Purchase and Repairs of Boats 57,400 48,047 — 9,353 — 8,340 — 1,013

A. 6.—Stores and Equipments of Boats 25,800 24,502 — 1,298 — 130 — 1,168

A. 7.—Special Payments in connection with the detection of offences under the Sea Customs and Allied Acts. 2,700 206 — 2,494 — 250 — 2,154

A fluctuating item depending on number of cases requiring payment. Col. 6.—Fewer cases in Bombay and Burma mainly. In Bombay savings (Rs. 1,264) were not offered for surrender as it was considered necessary to keep funds available throughout the year.

A. 8.—Other Supplies and Services

O. 1,12,100					
S. (c) 24,000	1,36,100	1,20,940	-15,160	+6,292	-21,452

Col. 6.—Mainly in Burma. Economy in repairs to steam launches and miscellaneous supplies and services (Rs. 16,046). Also in Bombay, owing to economy (Rs. 2,000) and payment of law charges in England (Rs. 1,100).

A. 9.—Contingencies 2,61,600 2,46,764 — 14,836 + 2,033 — 16,869

Col. 6.—Mainly in Bombay, owing to refunds of Municipal taxes for previous year, sanctioned in March (Rs. 10,200) and economy (Rs. 3,300). Also smaller rents, rates and taxes in Burma (Rs. 981) and economy in Bengal (Rs. 1,206).

(a) Sanctioned in March.

(b) Sanctioned in November Rs. 2,000 and March Rs. 27,000.

(c) Voted in March.

Major Head and Sub-head,	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Net reappro- priation	Remainder un- adjusted or surrend.
			Rs.	Rs.		
A.—Sea Customs, etc.—concl'd.						
A. 10.—Establishment Charges paid to other Governments, Departments, etc.						
O. 1,74,700 } S. (a) 30,000 } 2,04,700	2,22,744	+18,044	+10,084	+7,963		
Represents the amount payable to the Posts and Telegraphs Department on account of collections of customs duty paid on postal parcels. Col. 6.—Estimate based on latest information furnished by the Posts and Telegraphs Department proved low.						
A. 11.—Grants-in-aid, Contributions and donations						
Non-voted .....	..	158	+158	..	+158	
Voted	1,04,000	1,03,980	-20	..	-20	
See Notes 2 and 3.						
A. 12.—Deduct—Contributions, etc.						
O. 60,000 } S. (b) 51,010 }	—51,010	+9,881	+9,047	+834		
A. 13.—Deduct—Probable Savings	—1,00,400	..	+1,00,400	+82,500	+17,900	
Fully realised.						
B.—Assignments and Compensations						
Non-voted O. 25,45,000 } S. (b) 21,11,361 } 27,56,361	27,56,361	—654	..	..	—654	
Col. 1.—Increased compensation to the Travancore and Cochin Durbars.						
Voted	19,000	14,466	-4,534	..	-4,534	
In Bombay. Payees did not turn up to receive dues.						
C.—Land Customs Charges :						
C. 1.—Pay of Officers	15,000	12,892	-2,108	-2,080	—28	
C. 2.—Pay of Establishments	1,87,300	1,88,795	+1,495	+2,485	—990	
C. 3.—Other Charges	1,62,200	1,46,110	+43,910	+50,05	—6,005	
Col. 5.—In Madras mainly. Larger rewards owing to detection of larger number of smuggling cases (Rs. 45,150). Col. 6.—Mainly in Burma. Temporary staff disbanded, traffic through the frontier having ceased.						
C. 4.—Deduct—Recoveries from the French Government towards the cost of establishment at Karikal	—700	—711	—11	..	—11	
D.—English Charges (High Commissioner) on Stores	4,000	2,741	-1,259	-1,060	—259	
Col. 5 and 6.—Mainly due to reduction in indents.						
E.—Loss or Gain by exchange .....	..	—11	—11	..	—11	
Totals { Non-voted Gross	31,09,561	31,12,891	+3,330	..	+3,330	
	61,49,600	60,72,633	-76,967	-9,447	—67,520	
	Deductions: —81,600	—51,730	+9,870	+9,047	+823	
Voted Net	60,68,000	60,20,903	-67,097	-400	—66,697	

NOTES.

1. Sub-head A. 1.—Voted.—A sum of Rs. 1,900 was reappropriated from the sub-head by the Collector of Customs, Rangoon. This was irregular, as it was not within the competence of the Collector to reappropriate from the sub-head "Pay of officers" without the approval of the Finance Department.

(a) Voted in March.

(b) sanctioned in December.

2. Sub-Head A. II—Voted.—The total expenditure under "Grants-in-aid, Contributions and Donations" is made up of contributions to the following institutions—

	Rs.
Bombay—	
(1) Customs Athletic Club	2,850
(2) Preventive Service Club	2,850
(3) Prince of Wales Seamen's Institute	2,400
(4) Recreation club and reading room	600
(5) Bombay Education Society	1,000
(6) Loans and Grants Funds	2,000
(7) Indian Sailors' Home	8,200
Karachi—	
(8) Customs Preventive Club, Keamari	2,000
(9) Sind Provincial Branch of the Red Cross Society Maternity and Child's Centre, Keamari	800
(10) Civil Hospital Aid and Nursing Association	1,600
Bengal—	
(11) Service Sunday Fees Fund, Calcutta Custom House	9,200
(12) Seamen's Welfare Committee	24,000
(13) Charitable dispensaries, Kidderpore and Budge Budge	280
(14) Sunday Fees Fund, Chittagong	450
(15) Customs Recreation Club, Chittagong	150
Madras—	
(16) Port Staff Club	800
(17) Customs Benefit Fund	1,000
(18) Library	600
Burma—	
(19) Mayo Marine Club, Rangoon	20,880(a)
(20) Customs Benevolent Fund, Rangoon	7,900
(21) Seamen's Mission, Rangoon	4,400
(22) Civil General Hospital, Rangoon	1,600
(23) Customs Club, Rangoon	3,200
(24) Port Commissioner's Dispensary, Rangoon	900
(25) General Hospital, Akyab	400
(26) Volunteer's Club, Akyab	600
(27) General Hospital, Moulmein	1,300
(28) General Hospital, Tavoy	120
(29) General Hospital, Mergui	200
(30) Seafarer's Club, Bassin	1,400
(31) Customs Club, Moulmein	300
	1,03,980

(a) Includes Rs. 16,000 for payment of interest on loan granted to the Club.

3. The actual receipts realised and expenditure incurred during the year on account of overtime and holiday allowances and grants-in-aid, contributions and donations (i.e., sub-head A. 3 plus sub-head A. 11—Voted) are detailed below:—

	Receipts.	Expenditure.
	Rs.	Rs.
Bengal	1,77,872	2,03,411
Madras	55,910	63,935
Bombay	1,85,395	2,53,055
Burma	1,81,214	1,39,324
	<hr/>	<hr/>
	6,01,403	6,61,725

In previous years the corresponding totals have been—

Year.	Receipts.	Expenditure.
	Rs.	Rs.
1927-28	12,53,776	10,46,059
1928-29	12,61,034	11,48,852
1929-30	11,72,658	10,55,850
1930-31	9,58,235	9,27,429
1931-32	7,12,128	8,05,693

The position regarding the treatment of these receipts and expenditure is fully explained in the explanatory note to this demand contained in detailed estimates for Grants submitted to the Legislative Assembly. The expenditure has, in 1932-33, exceeded the receipts as the result of a decision which had the concurrence of the Standing Finance Committee, that from 1932-33 contributions and donations to Seamen's and Customs Welfare Institutions should not, for two years for the present, be less than Rs. 1,04,000 (subsequently reduced to Rs. 1,00,879), such contributions having previously been made to the full extent of penalty fees levied for work on Sundays and special holidays and lapses of contributions in any one year being carried forward (since 1927-28) for distribution in the following year. A break from the old procedure was necessitated by the considerable reduction which has taken place in the receipts from such fees as a result of the depression in trade.

IMPORTANT COMMENT.

The total Customs receipts and the net expenditure of the Department have been as follows in recent years:—

(Figures in lakhs of rupees.)

Year.	Receipts.	Expenditure.
	(Net).	
1928-29	49.23	94
1929-30	51.28	98
1930-31	46.81	92
1931-32	46.44	88
1932-33	51.95	91

The increase in expenditure in 1932-33 as compared with the previous year is due to increased compensations (sub-head B—Assignments and Compensations) to the extent of 10 lakhs counterbalanced mainly by smaller expenditure under pay (of officers and establishments, sub-heads A. 1 and A. 2) to the extent of 6 lakhs and about 1 lakh under overtime and holiday allowances (sub-head A. 3).

GRANT NO. 17.—TAXES ON INCOME.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	reappraisal or surrender.	Net unadjusted + or -.	Remainder adjusted + or -.
MAJOR HEAD "2.—TAXES ON INCOME".	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Collection of Income Tax:						
A. 1.—Pay of Officers						
Non-voted O. 2,73,600 } S. (a) 29,621 } 2,33,819 2,37,232 +3,413 +908 +2,505						
Col. 6.—Mainly in Central Provinces. Reduction (col. 1) was excessive.						
Voted 27,77,900 26,44,301 —1,33,599 —1,16,550 —18,049						
Col. 5.—Retrenchment partly.						
A. 2.—Pay of Establishments						
Non-voted 12,400 12,657 +257 +227 +30						
Voted 35,28,900 32,37,708 —2,91,192 —2,50,714 —10,478						
Col. 5.—Partly reduction in staff.						
A. 3.—Allowances, Honoraria, etc.						
Non-voted O. 34,800 } S. (b) 817 } 35,617 31,833 —3,788 —1,629 —2,755						
Col. 6.—Mainly in Punjab—less touring and smaller cost of passages.						
Voted 7,15,900 6,52,841 —63,059 —46,857 —16,202						
Col. 6.—Mainly in Bombay and Madras—curtailment of inspections and reduced expenditure on compensatory allowances owing to reduction in staff.						
A. 4.—Supplies and Services 11,300 6,243 —5,057 —4,510 —547						
A. 5.—Works 3,200 1,344 —1,856 —881 —975						
Col. 6.—In United Provinces, special repairs not sanctioned.						
A. 6.—Contingencies						
Non-voted 1,300 1,355 +55 +174 —119						
Voted 9,00,500 8,41,849 —58,651 —31,019 —27,632						
Col. 6.—In Bombay mainly owing to introduction of summary system of assessment and non-employment of full staff.						
A. 7.—Establishment Charges paid to other Governments, etc.:						
A. 7 (1).—United Provinces 700 669 —31 .. —31						
A. 7 (2).—Burma 14,100 17,405 +3,305 +3,305 ..						
Larger number of processes against "small income" assessee.						
A. 7 (3).—Assam 4,000 4,320 +320 +320 ..						
A. 7 (4).—Coorg 1,000 1,500 +500 .. +500						
Additional work for the lowering of taxable income. Funds not provided under a misapprehension.						
A. 8.—Grants-in-aid, Contributions, etc.						
O. 2,000 } S. (c) 310 } 2,310 1,025 —1,985 .. —1,235						

In the United Provinces and Burma under contribution for passages.

(a) Sanctioned in January Rs. 10,169 and March Rs. 19,827.

(b) Sanctioned in January Rs. 4,075 and March Rs. 3,424.

(c) Sanctioned in January.

GRANT NO. 17.—TAXES ON INCOME.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Net		
			Excess +	reappro- priation or surrendor.	Remainder + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Collection of Income-Tax—concl.					
A. 9.—Deduct—Contributions, etc.					
O. —16,000					
8. (a) 15,184	—336	—336	..	..	..
Col. 1.—Reduction owing to the appointment of an officer on lower pay.					
A. 10.—Deduct—Probable Savings					
ings	—32,500	..	+32,500	+32,500	..
Fully realised.					
Totals { Non-voted { Gross	2,89,446	2,88,422	—1,024	..	—1,024
	—336	—336	..	..	..
	2,88,810	2,87,586	—1,024	..	—1,024
Voted	79,21,000	74,03,560	5,17,140	4,13,726	—1,03,414

NOTE.

The savings under sub-heads A. 2, A. 3 and A. 6 account mainly for the final voted saving in this grant. Of the total savings, Rs. 55,245 occur in the Bombay circle alone against a modified appropriation of Rs. 19,84,500.

(a) Sanctioned in January.

GRANT NO. 18—SALT.

See also Commercial Appendix.

Accounts.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder		
					un- adjusted + or —.		
Account I.—Northern India Salt Revenue Department:							
Non-voted	37,45,571	37,50,121	+4,550	+7,729	— 3,379		
Gross	28,94,900	27,69,771	-1,25,129	-69,109	— 58,020		
Voted	3,33,900	3,28,478	+5,422	+2,067	+ 2,755		
Net	25,81,000	24,41,293	-1,19,707	-66,442	— 53,265		
Account II.—Provinces :							
Non-voted	6,28,653	6,18,720	-9,933	-7,729	— 2,204		
Gross	45,36,900	44,91,255	-1,05,645	-71,400	— 34,155		
Voted	15,900	15,269	+631	+636	— 4		
Net	45,81,000	44,75,986	-1,05,014	-70,855	— 34,159		
Totals { Non-voted	43,74,224	43,68,841	-5,383		— 5,383		
	Gross	74,01,800	72,61,026	-2,30,774	-1,40,599	— 90,175	
	Voted	3,49,800	3,43,747	+6,053	+3,302	+ 2,751	
Net	71,42,000	69,17,279	-2,24,721	-1,37,297	— 87,424		

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Major Head and Sub-head.	Final Approp- riation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder				
					un- adjusted + or —.				
MAJOR HEADS "3—SALT" AND "3-A—CAPITAL OUTLAY ON SALT WORKERS".									
A.—Revenue Expenditure—Working Expenses :									
A. 1.—Direction :									
A. 1 (1).—Pay of Officers									
Non-voted	25,600	25,633	+33	+33	..				
Voted	11,700	11,997	+297	+406	—109				
A. 1 (2).—Pay of Establish- ments	35,600	39,172	+3,572	+3,690	—118				
A. 1 (3).—Allowances, Hono- raria, etc.									
Non-voted	2,000	1,860	-150	-24	—126				
Vote	7,400	7,811	+411	+765	—354				
A. 1 (4).—Contingencies	13,400	13,943	+543	+1,330	—787				

Col. 5.—For payment of the difference between standard rent and rent actually recovered from staff occupying government quarters.

A. 1 (5).—Grants-in-aid, Con-
tributions, etc. 600 600

A. 2.—Manufacture :

A. 2 (1).—Pay of Officers 44,000 71,072 +27,072 +27,116 — 44

Col. 5.—To restore cuts for probable savings effected under this head instead of under A. 2 (2) (Rs. 17,500), and for emergency deduction made under this head instead of under A. 3 (1) (Rs. 4,500). Also for posting of more officers.

A. 2 (2).—Pay of Establish-
ments 1,86,100 1,78,930 —9,170 —7,322 — 1,848

See A. 2 (1).

A. 2 (3).—Allowances, Hono-
raria, etc. 8,400 9,255 +855 +998 —143

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final appro- priation.	Actual Expendi- ture.	Excess + Saving —	reappro- priation or + or —	Net adjusted + or —	Remainder surrendered.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Revenue Expenditure—Working Expenses—<i>contd.</i>						
A. 2 (4).—Supplies and Services:						
A. 2 (4) (a).—Manufacture and Excavation Charges	9,62,500	8,62,980	—99,520	—75,002	—24,518	
Col. 5.—Lower output of salt at Khewra and Pachbadra. Col. 6.—Savings not fully surrendered.						
A. 2 (4) (b).—Other Charges	1,14,800	1,27,534	+12,734	+12,244	4,490	
Col. 5.—Larger loss on write off of assets. Following losses were written off:—Losses due to disposal of unserviceable plant and machinery (Rs. 10,941), dismantlement and disposal of buildings (Rs. 7,023) and exchange of a Bungalow with land for another suitable plot of land under Sambhar Samsthan Board (Rs. 5,123).						
A. 2 (5).—Contingencies	20,400	32,638	+6,238	+6,784	—546	
Col. 5.—To meet the cost of electric current in residential buildings.						
A. 3.—Weighment:						
A. 3 (1).—Pay of Officers	48,800	44,299	—4,501	—3,617	—884	
See A. 2 (1).						
A. 3 (2).—Pay of Establish- ments	1,08,800	1,10,546	+1,746	+6,486	—4,740	
Col. 5.—Probable savings on account of retrenchment over-estimated. Col. 6.—Excessive reappropriation.						
A. 3 (3).—Allowances, Hono- raria, etc.	4,200	4,427	+227	+289	—42	
A. 3 (4).—Supplies and Services:						
A. 3 (4) (a).—Dispatch Charges	1,17,700	92,957	—24,743	—18,149	—6,594	
Cols. 5 and 6.—Reduced clearances of salt from Sambhar and Pachbadra. Savings not fully surrendered.						
A. 3 (4) (b).—Other Charges	16,700	17,190	+490	+2,779	—2,289	
Col. 5.—To meet loss on write off of certain assets. Col. 6.—Works done at lower rates. Savings could not be surrendered in time.						
A. 3 (5).—Contingencies	11,400	14,065	+2,665	+2,316	+349	
See A. 2 (5).						
A. 4.—Stores and Workshop Establishment:						
A. 4 (1).—Pay of Officers	22,600	22,336	—264	—140	—124	
A. 4 (2).—Pay of Establish- ments	31,000	29,634	—1,366	—1,001	—365	
A. 4 (3).—Allowances, Hono- raria, etc.	1,000	1,710	+710	+772	—62	
A. 4 (4).—Supplies and Ser- vices	1,66,500	1,76,407	+9,907	+11,410	—1,522	
Col. 5.—More labour charges for installation of screening and crushing plant at Khewra (Rs. 9,000) and larger expenditure on maintenance of Power House machinery at Sambhar Rs. 2,000).						
A. 4 (5).—Contingencies	1,900	2,994	+1,094	+1,358	—264	
See A. 2 (5).						
A. 4 (6).—Deduct—Recoveries for Services rendered to other branches of the De- partment, etc.	—3,30,600	—3,22,499	+8,101	+5,200	+2,901	
Col. 5 and 6.—Less work done in the workshop at Sambhar.						

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head,	Final appro- priation.	Actual Expenditure.	Excess + Saving —		Net appropria- tion or surren- der.	Remainder un- adjusted + or —.				
			Rs.	Rs.						
A.—Revenue Expenditure—Working Expenses—<i>concld.</i>										
A. 5.—Medical Establishments:										
A. 5 (1).—Pay of Officers	7,800	8,257	+457	+438	+19					
A. 5 (2).—Pay of Establish- ments	6,300	5,978	-322	+249	-671					
A. 5 (3).—Allowances, Hono- taria, etc.	900	1,467	+567	+610	-43					
A. 5 (4).—Contingencies	6,000	7,404	+1,404	+1,341	+63					
<i>Col. 5.—For medicine and instrument (Rs. 600) and cost of electric current supplied to residential buildings (Rs. 700).</i>										
A. 6.—Contribution to the Dep- reciation Fund	2,52,100	2,42,660	-9,440	-16,359	+6,299					
<i>Col. 5.—Owing to, write off of assets. Col. 6.—Reduction in appropriation did not take into account certain arrear adjustments.</i>										
A. 7.—Renewals and Replacements of wasting Assets met from Depreciation Fund:										
A. 7 (1).—Expenditure on Renewals and Replace- ments	3,300	5,979	+2,679	+2,533	+146					
<i>Col. 5.—Renewal of sidings at Pachbadra and of other plant and machinery.</i>										
A. 7 (2).—Deficit—Amount transferred from Depre- ciation Fund	-3,300	-5,979	-2,679	-2,533	-146					
<i>See A. 7 (1).</i>										
A. 8.—Interest on Capital Outlay	4,29,000	4,21,408	-7,592	-4,705	-2,887					
A. 9.—Cost of Accounts and Audit Staff										
Non-voted	3,300	3,607	+307	+600	-193					
Voted	39,200	39,481	+281	+1,800	-1,569					
<i>Col. 6.—Additional appropriation for audit of Commercial Accounts not required.</i>										
A. 10.—Pensionary Charges and contributions to Provident Fund										
Non-voted	3,300	3,353	+33	..	+33					
Voted	51,100	44,840	-6,260	-4,900	-1,360					
<i>Col. 5 and 6.—Manufacturing Branch staff reduced.</i>										
A. 11.—Expenditure on Re- trenched Personnel										
	8,600	7,249	-1,351	2,204	-97					
<i>Col. 5.—Death of a retrenched officer.</i>										



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ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	reappro- priation or surrende-	Remainder un- adjusted + or —.				
			Saving—						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Revenue Expenditure—Preventive Establishment:									
B. 1.—Pay of Officers	56,700	56,700	—5,910	—5,944	+34				
Col. 5.—For reduction of establishment. Cut included under B. 2 instead of under this head (Rs. 6,000).									
B. 2.—Pay of Establishments	2,10,300	2,13,241	+12,941	+13,104	—263				
Col. 5.—Anticipated savings did not materialise. See also B. 1.									
B. 3.—Allowances, Honoraria, etc.	32,600	29,070	—3,530	—3,104	—426				
B. 4.—Supplies and Services	22,000	18,478	—3,522	—1,105	—2,417				
Col. 5 and 6.—Discontinuance of transport and weighment of Salt of Jatta (Rs. 1,900) and works done at lower rates (Rs. 1,600).									
B. 5.—Works	7,700	7,213	—485	—249	—236				
B. 6.—Contingencies	18,900	16,793	—2,107	—1,921	—186				
Col. 5 and 6.—Economy.									
C.—Revenue Expenditure—Royalties and compensations									
O. . . 32,14,200	{ 32,81,771	32,93,690	+11,919	+17,925	—6				
S. (a) 67,671									
D.—Capital Expenditure charged to Revenue—Capital Outlay on Salt Works.									
D. 1.—Bags	—11,000	—60	+1,308	+10,016	+292				
Col. 5.—Smaller demand for departmental bags.									
D. 2.—Plant and Machinery	26,610	—1,807	—28,407	—27,629	—778				
Col. 5.—Unforeseen disposal and write off of certain machinery.									
D. 3.—Stores	—500	3,346	+3,846	+7,557	—3,711				
Col. 6.—Unnecessary additional appropriation. Col. 5.—For anticipated short recoveries (Rs. 6,800) and partly to meet excess on purchase of stores (Rs. 1,900).									
D. 4.—Works	2,15,400	1,90,125	—25,275	—17,874	—7,301				
Col. 5 and 6.—Unforeseen write off of certain assets (Rs. 17,100) and construction of hospital at Khewra at lower cost (Rs. 11,100) counterbalanced by excess under petty works. Savings not fully surrendered.									
Totals { Non-voted	37,45,571	37,50,121	+4,550	+7,729	—3,179				
Voted { Gross	22,14,900	27,69,171	—1,25,129	—69,109	—56,020				
Deductions	—3,33,900	—3,28,78	+5,412	+2,667	+2,755				
Net	20,61,000	24,41,293	—1,19,707	—6,442	—53,265				

(a) Sanctioned in January.

Detailed statement of expenditure on works—Northern India Salt Revenue Department. (Sub-heads B. 5 and D. 4).

Works estimated to cost more than Rs. 20,000 have been treated as Major Works.

Serial No.	Service.	Grant,	Expenditure,	Balance.		Net re-appropriation or surrender	Remainder unadjusted + or -
				Unex- pended.	Excess		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

I. Major Works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimate to cost above Rs. 50,000.

1. Installation of crushing and screening plant at Khewra.	.	1,53,000	1,57,905	..	4,905	+5,000	-95
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Estimate Rs. 1,74,945; expenditure to 31st March 1933, Rs. 1,57,905; in progress.

II. Other Major Works for which specific provision was made in the Budget.

2. Construction of a new hospital at Khewra.	.	25,000	13,901	11,099	..	-9,310	-1,789
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Estimate Rs. 24,037; expenditure to 31st March 1933, Rs. 13,901; completed in 1933-34 at a total cost of Rs. 15,618, executed at rates lower than those provided in estimate; steps taken to revise schedule of rates.

III. Major Works for which specific provision was not made in the Budget.

3. Sanding of pans at Nawa	.	—7,014	7,014	..	—7,014	..
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Readjustment of overdraft in previous years; work abandoned in 1928-29. Estimate Rs. 81,000; expenditure to end of 1932-33, Rs. 20,336. See also remarks at page 37 of the Report for 1931-32.

4. Development of Warcha Mine—Water supply	.	—1,105	1,105	..	—1,105	..
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Adjustment of surplus material returned from work; work completed in 1930-31. Estimate Rs. 73,800; expenditure to end of 1932-33, Rs. 72,125.

IV. Minor Works.

5. Collectively (Voted)	.	50,100	55,781	..	5,681	+10,800	—5,119
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Expenditure on 51 different works of which 15 only were specifically provided for in the budget, while funds for the remaining 36 works were arranged for by re-appropriation. Specific provision was made for 23 works in the budget but there was no expenditure against 8 of them.

<i>Deduct—Value of unserviceable assets and losses written off</i>	.	—5,000	—22,128	17,128	..	—16,594	—634
Unforeseen write off of certain assets. See D. 4.							

Net total	.	2,23,100	1,97,340	25,760	..	—18,223	—7,537
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ACCOUNT II.—PROVINCES.

Major Head and Sub-head.	Final appro. priation.	Actual Expendi- ture.	Excess + Saving —		reappro- priation or surrender.	Net un- adjusted + or —.	Remainder Rs.
			Rs.	Rs.			
F.—Direction:							
F. 1.—Pay of Officers							
Non-voted O.	77,900		29,045	28,998	-47	..	-47
S. (a) -48,855							
Col. 1.—Reduction mainly for the abolition of the posts of Collectors in Madras and Bombay.							
Voted	1,67,900	1,73,765	+6,165	+10,750	-4,585		
Col. 6.—Partly for the abolition of a post in Madras.							
F. 2.—Pay of Establishments							
Non-voted O.	2,000		1,808	1,751	-57	..	-57
S. (b) -192							
Voted	24,44,600	24,16,180	-28,420	-32,728	+4,308		
F. 3.—Allowances, Honoraria, etc.							
Non-voted O.	16,600		16,300	5,604	-7,696	-8,599	-1,097
S. (b) -300							
Col. 6.—In Bombay and Madras mainly, owing to the abolition of posts of Collectors and leave in India. Col. 6.—Less touring in Madras.							
Voted	2,36,400	2,43,702	+7,302	+11,889	-4,587		
F. 4.—Supplies and Services	1,63,600	1,45,344	-18,256	-15,600	-2,056		
F. 5.—Contingencies							
Non-voted	400	262	-118	-30	-58		
Voted	1,78,100	1,63,767	-14,333	-13,183	-1,150		
F. 6.—Establishment Charges paid to other Governments, Departments, etc.							
	3,49,700	3,32,398	-17,302	-7,800	-9,502		
Col. 6.—Less expenditure on the combined Salt and Excise Establishment in Sma.							
F. 7.—Grants-in-aid, Contributions, etc.							
Non-voted	1,200	100	-1,100	-1,100	..		
Abolition of the posts of Collectors in Bombay and Madras mainly.							
Voted	2,400	1,300	-100	+70	-170		
F. 8.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.							
	-15,900	-15,269	+631	+635	-4		
F. 9.—Deduct—Probable Savings							
	-87,200	..	+87,200	+87,200	..		
G.—Preventive Establishments:							
G. 1.—Pay of Establishments	25,100	22,250	-2,750	-3,400	+650		
G. 2.—Allowances, Honoraria, etc.	11,900	14,445	+2,545	+3,295	-750		
Col. 5.—Extensive touring to check abuse of concessions in manufacture.							
G. 3.—Supplies and Services	200	267	+67	+100	-33		
G. 4.—Contingencies	1,000	969	-91	+260	-291		
Col. 6.—Earlier withdrawal of several temporary parties.							
(a) Sanctioned in September—Rs. 17,000 and January—Rs. 31,355.							
(b) Sanctioned in March.							

ACCOUNT II.—PROVINCES—*concl.*

Major Head and Sub-head,	Final approp- riation,	Actual Expendi- ture,	Excess + Saving —	Net reappro- priation or surrender	Remainder un- adjusted + or —	
					Rs.	Rs.
H.—Medical Establishment :						
H. 2.—Pay of Establishments.	7,100	7,379	+279	+351	—72	
H. 3.—Allowances. Honoraria etc.	200	250	+50	+156	—106	
Col. 6.—Under travelling allowances.						
H. 4.—Supplies and Services	1,800	1,847	+47	+91	—44	
H. 5.—Contingencies	1,300	1,033	—267	—73	—194	
L.—Works :						
L. 1.—Buildings . . .	85,000	84,953	—47	+1,200	—1,247	
L. 2.—Roads . . .	50,000	52,041	+2,041	+5,100	—3,059	
Col. 6.—Non-utilisation of provision for unforeseen contingencies and postponement of works.						
L. 3.—Petty Construction and Repairs						
<i>Non-voted</i> . . .	106	101	+1			+1
<i>Voted</i> . . .	95,900	84,918	—16,082	—3,170	—7,812	
Col. 6.—In Bombay mainly. Certain anticipated debits not received (Rs. 5,325).						
J.—Salt Purchase and Freight . . .	8,37,500	7,17,781	—1,19,719	—1,16,853	—2,866	
Col. 3.—In Bombay, owing mainly to decreased outturn of Haragara Salt.						
K.—Salt Compensations						
<i>Non-voted</i> . . .	5,79,800	5,78,884	—916	..	—916	
<i>Voted</i> . . .	24,800	25,726	+926	+915	+11	
<i>Non-voted</i> . . .	6,28,652	6,18,720	—932	—7,729	—2,204	
Totals { <i>Gross</i> . . .	45,96,900	44,91,265	—1,05,645	—71,490	—34,165	
<i>Deductions</i> . . .	—15,900	—15,269	+631	+636	—4	
<i>Net</i> . . .	45,81,000	44,75,996	—1,05,014	—70,855	—34,169	

NOTE.

1. The final savings under Account I. voted in each of the past four years have ranged between 2 and 2.5 per cent. which would seem to be unnecessarily high. *Prima facie* there is an indication that a larger amount should have been surrendered, and possibly, that the original estimate should have been framed on a more conservative basis. The sub-heads under which larger savings accrued in 1932-33 were—

A. 2 (4) (a), A. 3 (2), A. 3 (4) (a), A. 9 (voted), B. 4, D. 3 and D. 4.

Under sub-head A. 6 there was failure to anticipate certain arrear adjustments.

2. *Losses*.—On the closure of a certain Salt Factory in Madras in 1931, it was found that the method of apportioning the cost of working among the licensees was defective as it involved larger recovery from the surviving licensees in consequence of default in recoverability from those whose licenses were cancelled or relinquished in the course of a year. It is reported that steps have been taken to remedy the defect and to ensure an equitable distribution of cost by recovering a portion of the amount due to Government at the end of the year from the defaulting licensees in proportion to the area held by them. As, however, the new procedure could not be introduced with retrospective effect, a sum of Rs. 7,585 due from the licensees whose licenses were cancelled before the closure of the factory was found irrecoverable and written off by the competent authority during the year under report.

Other instances of losses have been mentioned in the explanatory note below sub-head A. 2 (4) (b) in Account I.

OTHER SALT SOURCES—STORE ACCOUNT FOR 1932-33.

	Madras Maunds.	Bombay Maunds.	Burma. Maunds.
Salt in store on 1st April 1932, (including wastage to be written off)	734,560	2,454,410	15,426
Salt manufactured, excavated or purchased during the year	1,275,780	2,229,968	259
Total	2,009,840	4,684,327	15,685
Removed by purchasers during the year	623,882	2,787,074*	3,404
Wastage, etc., written off	40,268	439,855	1,446
Total	674,150	3,226,929	4,850
Balance in Store on 31st March 1933	1,335,690	1,457,398	10,835
Rate	Rs. 1-13-10-2 per maund.	For 1,441,157 maunds at Rs. 1-13-3 and 16,241 maunds at Rs. 1-11-4 per maund.	Rs. 2-3-8-5 per maunds.
Value	Rs. 24,91,897	Rs. 26,62,361	Rs. 16,930

OBSERVATIONS.

The value of the closing balance represents the gross value inclusive of duty calculated at Rs. 1-9-0 per maund. The net value therefore is:—

Madras Rs. 4,04,881; Bombay Rs. 3,85,176; and Burma Rs. 7,252.

Madras.—It has been certified by the Collector of Salt Revenue, that the stocks of salt in the several factories have been verified by the Factory Officers concerned on 31st March 1933 and that they are reported to be correct. Stocks were also verified by Inspectors and Assistant Commissioner during their inspections. It has also been certified by the Accountant General, Madras, that the stock accounts of Government owned salt of one factory were examined and the result was satisfactory. The Accountant General has further observed that from 1st April 1933, this local audit had been discontinued, in view of the present need for economy. The signature of the Collector in charge of the Store has been obtained.

Bombay.—The total quantity of salt manufactured in the Presidency during the year was verified by the Manager, Main Salt Stores, Kharaghoda, who is in charge of the Stores. The old stock of salt was not verified or revalued. It is stated that it is practically impossible to verify stock unless the entire stock is reweighed. Only the wastage is written off from time to time by competent authorities. In Sind the stock was verified by the Superintendent of Salt Revenue in Sind. The signatures of the officers in immediate charge of the stores and of the Accountants responsible for the preparation of the Accounts have been obtained by the Accountant General, Bombay.

BURMA.—The monthly verification of stocks was done by the Inspector and quarterly verification by the Superintendent. The revaluation was made by the Superintendent at the close of the year. No discrepancies were found. The Accountant General, Burma, has certified that the accounts of the Government Salt Factory at Sane for the year 1932-33 were audited and found correct. The signature of the Collector in charge of the Stores has been obtained.

*Includes 1,033 maunds issued free to Indian States under Treaty obligations, 2,512 maunds issued free to refiners and 163,689 maunds transferred to new accounts, refuse and crust. The total quantity of salt actually refined during the year was 12,215 maunds.

REVIEW OF THE STORES POSITION OF THE MADRAS SALT DEPARTMENT FURNISHED BY THE ACCOUNTANT GENERAL, MADRAS.

Owing to the gradual conversion of many of the monopoly (Government) factories into factories under the modified excise system, salt is now manufactured on Government account only in three places, namely Polavaram, Markkanam and the Ennore group of factories. The stock at the first two places at the end of 1932-33 was about 1.01 lakhs of maunds. The very large balance of 12.34 lakhs of maunds at the end of 1932-33 at the Madras Salt Depot, where salt manufactured at the Ennore group of factories is stored, has been explained as due to the heavy drop in sales, as may be seen from the figures noted below, owing to failure to manufacture the maximum output of salt consecutively for three seasons from 1928 on account of unfavourable weather conditions and the consequent diversion of salt trade from this depot to the adjoining excise factories.—

Year.	Sales in Maunds at the Madras Depot.
1926-27	1,284,605
1927-28	977,926
1928-29	980,774
1929-30	906,883
1930-31	273,848
1931-32	353,390
1932-33	497,924

It was mentioned in the Report for 1931-32 that the issue price of salt at this depot had been reduced since 1931-32 with a view to revive the sales and clear the existing stock. This resulted only in an increase in the sales during the year under report as compared with the preceding two years, but did not have the desired effect of reviving the sales to the extent which prevailed prior to 1930-31.

Since 1932-33, the position at this depot deteriorated further, the average monthly sales for the half year ending September 1933 and the stock at the end of September 1933 being 22,000 and 1,433,196 maunds respectively. It was therefore decided that the quantity of salt to be manufactured during 1933-34 should be fixed considerably below the normal output of the Ennore Factories; the quantity manufactured and stored was 3½ lakhs as against an average of 7½ lakhs in the past three years. The administrative authority, in reply to an enquiry made by the Audit Office as to what policy it was proposed to adopt to reduce the abnormal stock, stated that the question of closing the Ennore group of factories or converting them into factories under the modified excise system has already been referred to the Government of India and that their orders are awaited. In the meanwhile, with a view to revive sales and clear as much of the stock as possible, the issue price of the salt has been reduced from 5 annas to 4½ annas a maund; the reduction was given effect to at the end of October 1933 and since then, sales are improving.

REVIEW OF SALT STORES, BOMBAY FURNISHED BY THE ACCOUNTANT GENERAL, BOMBAY.

Presidency Proper.—The closing book balance is 1,441,157 maunds and is much less than that in preceding year. This is due to restricted manufacture as a measure of economy.

Sind.—The closing book balance of Saran Salt has been reduced to 16,241 maunds and is much less than that in the preceding year. The Government Salt Works at Maurpur and Dharwari Deposits (Dilyar Salt Depot) have been leased out to private enterprise.

A statement of stores for the seasonal year ended 30th June 1933 relating to the Main Salt Stores, Kharagodha (Baragara and Kuda Salt) will be found below.

REVIEW OF STORES BY THE SUPERINTENDENT OF SALT REVENUE, BURMA.

1. The method of verification adopted was periodical measurement and calculation of the approximate weight in relation to the cubical contents of salt in store.
2. The factory did not work in the course of the year and what money was spent on it was on account of labour wages for weighing out salt and maintaining the factory in serviceable condition.
3. Some sales were effected in the course of the year and endeavours are being made to clear the whole salt by sale with the factory or separately, but owing to the decrease in demand of duty paid salt, purchasers are not ready to invest. It is anticipated that once the situation eases itself no difficulty will be experienced in disposing of the salt and handing over the concern to private enterprise.

COMMENTS BY THE AUDIT OFFICER.

Paragraph 2 of the Review.—The only expenditure incurred during the year was for maintenance and wages and amounted to Rs. 195. The factory did not work during the year but the store account shows a receipt of 259 maunds. This was due not to any manufacture during the year but to bringing to stock in 1932-33 a certain quantity manufactured in 1931-32, on completion of drainage. The review makes no mention of any shortage but the store account shows a shortage of 1,446 maunds and it was explained that this was due to damage caused by a cyclone which blew away the roof of the godown and exposed the stock to heavy rain. Considering the circumstances in which the shortage occurred, the loss involved was not serious.

The factory has since been closed down and made over to the Government of Burma free of charge.

PRITCHARD SALT WORKS AND MAIN SALT STORES, KHARAGHODA.

SECTION I.—*Financial Review by the Collector of Salt Revenue, Bombay, for the seasonal year ended 30th June 1933.*

1. The accounts of the Pritchard Salt Works and of the Main Salt Stores, Kharaghoda, for the seasonal year 1932-33 were audited by the Accountant General, Bombay, and the Commercial accounts for the year 1932-33 have been compiled from the audited figures.
2. The account books and registers are maintained under the Government cash basis system covering a financial year from which figures for a seasonal year are drawn by making adjustments. The only change in the allocation of indirect charges effected during the year under review is in the share of the Collector's office charges as the separate appointment of the Collector of Salt Revenue was abolished and amalgamated with that of the Collector of Customs, Bombay, and a new appointment of the Deputy Collector of Salt Revenue was created.
3. The expenditure in connection with the manufacture of salt for the year under review amounted to Rs. 7,88,519 against Rs. 6,71,694 for the preceding year. The increase of Rs. 1,16,825 was mainly due to larger production of salt, viz., 3,059,937 maunds in 1932-33 against 2,223,987 maunds in 1931-32. The revised method introduced during 1932-33 of calculating the interest on the closing balance of capital as arrived at in balance sheet instead of calculating it on merely the value of the fixed assets also contributed to the increase of Rs. 6,807 in expenditure.

4. The working results of the manufacture of salt at Kharaghoda for the year 1932-33 disclosed a profit of Rs. 4,355 against a loss of Rs. 2,17,810 during 1931-32. The profit is attributable to the following reasons :—

- (1) Increased production of salt which reduced the incidence of overhead charges.
- (2) Less quantity of salt written off as loss and wastage.
- (3) Separation of the accounts of refuse and crust salt at its depreciated value; and
- (4) Cessation of the charges on account of sifting and marketing old salt.

5. The sanctioned selling price as compared with the corresponding average and actual cost of production per maund during each of the seasons in 1932-33 and 1931-32 are shown in the statement B affixed. The selling price during the year under review, it will be observed, was higher than the cost of production.

6. The figures of the output of salt together with the prime cost, overhead charges and total cost of production per maund are shown in the statement C attached.

7. The value of stock of salt on 1st July 1932, viz., 3,216,949 maunds has been calculated at Rs. 0-4-3 per maund, as the cost of manufacture during the year 1931-32 was higher while that of the closing stock of 3,477,506 maunds on 30th June 1933 has been calculated at the cost of production, viz., Rs. 0-4-1-16 per maund, being lower than the selling rate.

8. The net sum credited during the year 1932-33 on account of miscellaneous receipts amounted to Rs. 14,664. No such miscellaneous receipts were credited in the previous year's account.

STATEMENT B.

Kharaghoda Salt—rates per maund of salt.

	1931-32.		1932-33.	
	As.	P.	As.	P.
(1) Sanctioned selling price	4	3	4	3
(2) Average cost of production including opening balance	4	6-74	4	2-27
(3) Actual cost of production	4	9-05	4	1-16
(4) Difference between average selling price and average cost.				
Selling price more + and selling price less—		—0 3-74	+0 0-73	
(5) Differences between selling price and actual cost.				
Selling price more + and selling price less—		+0 6-05	—0 1-84	

STATEMENT C.

	1931-32.		1932-33.	
	As.	P.	As.	P.
Output in maunds	2,223,987		3,059,937	
Prime cost per maund	2 3-57		2 2-96	
Overhead charges per maund	2 5-48		1 10-20	
Cost of production per maund	4 9-05		4 1-16	

SECTION II—*Audit Comments.*

These accounts have not previously been exhibited in this volume or in the Commercial Appendix. In future it is intended that they will be incorporated in the Commercial Appendix.

The values adopted for certain assets in these accounts were fixed by the Central Board of Revenue.

The loss for 1931-32 and the profit for 1932-33 appear separately in the Balance Sheet and have not been adjusted and merged with the capital account. The point has been raised in audit whether in future the profit or loss should be adjusted in the capital account.

PUTCHARD SALT WORKS AND MAIN SALT STORE, KHARAGHODA.

Balance Sheet as at 30th June 1933.

Liabilities.	Rs.	Rs.	Rs.	Rs.
Sundry Creditor and Credit balance	80,658	Land and buildings	80,723	
Depreciation Reserve	2,52,482	Water pipes	1,34,476	
Government Capital Account	28,74,091	Bridges and Platforms	10,59,888	
		Railway Sidings	5,09,411	
		Depreciation Fund Investments	2,15,271	
		Stocks	9,01,483	
Cash			2,554	
Profit and Loss Account—				
Loss for 1931-32			2,17,810	
Less profit for 1932-33			4,355	2,13,455
	32,07,361			32,07,261

(Sd.) P. N. PESIKAKA,
Assistant Collector
of Salt Revenue.

(Sd.) T. S. PILLAI,
Examiner Outside Audit,
Accountant General's
Office, Bombay.

Trading and Profit and Loss Account of Saleable Crust and Refuse Salt for the seasonal year ended 30th June 1933.

Quantity. Mounds.	Value. Rs.	Quantity. Mounds.	Value Rs.
3,491,657	8,67,417	By sales	
" 3,059,037	7,81,415	" Weigh off and waste	
" 9,658	228	" Transfers	
		Quantity issued to Indian States	
		" Closing Stocks	
		" Gross Loss	
6,561,182	16,51,060		
"	10,300	Interest on Depreciation Fund Investments	6,561,182 16,51,060 11,926
"	4,355	" Miscellaneous Receipts	2,758
			14,664

" Gross Loss brought down
" Net profit carried to Balance Sheet

PRITCHARD SALT WORKS AND MAIN SALT STORES KHARAGHODA.
Abridged Production account for the seasonal year ended 30th June 1933.

Charges for the year.	Rs.
Wages and miscellaneous	4,34,864
Less Royalty received on despatch of Magnesium Chloride	5,105
	<hr/>
Upkeep and special renewals of sidings	4,20,759
Hamage charges	62,916
Storage expenses	70,247
Establishment and contingencies	8,728
Audit and Accounts	26,466
Pensionary charges and leave salary in England	1,829
Royalties and Compensations	4,111
Other charges	20,789
Depreciation on plant and machinery	1,761
Interest on capital	37,211
	<hr/>
	Total
Manufactured during the season	Mds. 3,059,937
Opening balance on 1st July 1932	Mds. 3,216,949
	<hr/>
	6,276,886
Less written off (minus gains)	22,338
	<hr/>
Average cost of production per maund	6,254,548
Cost of production per maund	As. $\frac{1}{4}$ p. 2-27
Issue rate per maund	" $\frac{1}{4}$ " 1-10
	" $\frac{1}{4}$ " 3

MAIN SALT STORES, KHARAGHODA.

Statement of Stores for the seasonal year ended 30th June 1933.

	Maunds.	Salesable Salt (A) Rs.	Boragara Salt, Refuse and Refined Salt	Rs. (B)
			Maunds.	
Balance on 1st July 1932	3,216,949	8,54,502	274,708	12,915
Value received during the season ended 30th June 1933	3,060,795	7,33,643	8,730	
	Total	6,277,744	16,38,145	12,915
Value utilised—				
Sold or disposed of	2,777,900	7,37,880	16,343	1,388
Less	(a) 22,338	(e) 9,879	(b) 30,365	(f) 430
Total Value utilised	2,800,238	7,47,759	46,708	1,318
Closing Balance on 30th June 1933	(d) 3,477,506	8,90,386	(f) 296,730	11,007

Kuda Salt (C).

Balance on 1st July 1932	2,11,813
Balance on 30th June 1933	211,813 (c)

- (A) Valued at Rs. 0-4-3 per maund.
 (B) 208,708 maunds valued at Rs. 0-0-9 per maund. Only 1,200 out of 6,000 maund valued at Rs. 0-4-3 per maund.
 (C) Book Balance.
 (a) Less written off (Sanctioned by the Central Board of Revenue.) 27,441 maunds.
 Less Gains on clearance of baps 5,103 maunds.
 22,338
 (b) Quantity at Refinery, maunds 27,223, written off by Government, and quantity of mds. 3,142 written off by the Collector including sample salt.
 (c) Paper Balance written off by the Government.
 (d) Closing Stock valued at cost of production, viz., Rs. 0-4-1-16 per maund.
 (e) Represents trading loss.
 (f) Valued at Rs. 0-0-9 per maund.

Periodical verification of stock does not take place as per orders of the Government of India, Finance Department (Central Revenues) contained in their letter R. Dis. No. 565-Salt/32, dated 17th August 1933; the surplus or deficit being ascertained only on clearance of heaps. The loss of 27,441 maunds at (a) and of 30,365 maunds at (b) above were duly sanctioned by the competent authorities.

(Sd.) O. L. MEHTA,

Accountant.

(Sd.) C. H. NEALE,

Manager,

(Sd.) T. S. PILLAI,

Examiner, Outside Audit,

Main Salt Stores,

Accountant General's Office,

Kharaghoda.

Bombay.

GRANT No. 19.—OPIUM.

See also Commercial appendix.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reappro-	un-
	Rs.	Rs.	Rs.	ription	adjusted

MAJOR HEAD "4.—OPIUM".

A.—Purchase of old stock of Opium in Mewar and other States purchase.

A. 1.—Purchase of old stocks of Opium in the Mewar State . . .	7,30,000	6,36,049	-93,951	-85,000	-8,951
Col. 5.—Reduced morphine content of stock purchased.					

Col. 6.—Savings on instruments (Rs. 4,000) and buildings (Rs. 5,000).

B.—Payments for special Cultivation in Malwa

O. 27,00,000 }	26,13,000	29,15,762	+2,762	+1,00,400	-97,638
Col. 1.—Addition to meet extra payments due to the outturn of opium during the season 1931-32 having far exceeded the estimated yield owing to exceptionally favourable weather. Col. 5.—States did not take full advantage of advances.					

C.—Payments to Cultivators in the United Provinces:

C. 1.—Payments for Opium

O. 27,75,000 }	39,41,000	40,26,904	+85,904	+86,700	-796
See B.—for additional appropriation in Cols. 1 and 5.					

C. 2.—Payments for leaves and trash . . .

21,000	3,663	-17,337	-17,000	-337
Col. 5.—No requirement of leaves and trash.				

C. 3.—Commission to Lambar-dars . . .

69,500	1,63,006	+34,108	+33,800	+306
Col. 5.—Owing to excess outturn.				

D.—Ghazipur Opium Factory :

D. 1.—Pay of Officers

Non-voted . . .	16,800	1,002	-15,798	-15,800	+2
Col. 5.—Abolition of a post.					

Voted . . .	34,800	33,185	-1,115	-800	-315
Col. 5.—Economy in labour, etc. and manufacture. Also despatch of a smaller number of provision opium chests.					

D. 4.—Supplies and Services . . .

1,90,000	94,728	-95,272	-93,150	-2,122
Col. 5 and 6.—Economy in labour, etc. and manufacture. Also despatch of a smaller number of provision opium chests.				

D. 5.—Contingencies

Non-voted . . .	300	..	-300	..	-300
No casualties.					

Voted . . .	38,400	27,976	-10,424	-7,800	-2,624
Col. 5.—Economy in labour and material. Col. 6.—Certain work not completed.					

D. 6.—Contributions to Municipal Board, Ghazipur,

for upkeep of roads . . .

200	200	..	+10,000	+10,000	..
Col. 7.—Deduct Probable Savings					

Fully realised.

(a) Voted in Mewar.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reappropriation	unadjusted or surrendered. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

E.—Superintendence and Other Establishments in the United Provinces:

E. 1.—Pay of Officers

Non-voted O.	45,600				
S. (a)	5,600	51,100	66,361	+15,261	+16,300 —1,639

Col. 5.—Partly for the separation of the combined appointment of the Opium Agent and Commissioner of Income Tax.

Voted	85,300	85,998	+698	—400	+1,098
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E. 2.—Pay of Establishments	1,40,300	1,31,185	—9,115	—3,000	—6,115
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Col. 6.—Mainly reduction of establishment and non-utilisation in full of provision for temporary establishment.

E. 3.—Allowances, Honoraria, etc.

Non-voted	9,300	5,295	—4,005	—500	—3,505
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Col. 6.—Under cost of passages.

Voted	42,300	29,332	—12,968	—4,200	—8,768
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Col. 5.—Abolition of a Sub-division. Col. 6.—Smaller expenditure under "Rewards on Confiscations". Savings were not reported for surrender by district officers.

E. 4.—Supplies and Services	10,300	7,553	—2,747	—2,700	—47
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E. 5.—Contingencies	28,600	23,262	—5,338	—1,400	—3,938
---------------------	--------	--------	--------	--------	--------

Col. 5.—See E. 3 voted. Col. 6.—Economy. Savings not fully surrendered.

E. 6.—Works	23,500	18,116	—5,384	—4,000	—1,384
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Cols. 5 and 6.—Economy.

F.—Charges in other Provinces:

F. 1.—Opium Miscellaneous charges in Calcutta:

F. 1 (2).—Other Charges	4,000	3,391	—609	+800	—1,409
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Receipts of contraband opium fell short of anticipations.

F. 2.—Other Opium Agencies and Establishments:

F. 2. (1).—Pay of Establishments	3,800	3,722	—78	..	—78
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F. 2. (2).—Other Charges	7,700	1,824	—5,876	—4,100	—1,776
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Col. 5 and 6.—Receipts of contraband opium fell short of anticipations.

F. 3.—Compensations	55,000	54,980	—20	..	—20
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F. 4.—Other establishment:

F. 4 (1).—Pay of Establishments	200	800	+600	..	+600
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Period of entertainment of the establishment was extended.

F. 4 (2).—Other Charges	675	4,675	+2,150	—1,475
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Col. 5.—Purchase of chemicals for research work at Lahore. Col. 6.—Research work not effected.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -	Net reappro- priation un- adjusted or surren- der, + or -	
				Rs.	Rs.

G.—English Charges (High Commissioner):

(G. (2)—Establishment:

Non-voted O.	45,000	27,000	27,338	+338	..	+338
S. (a)—18,000						

Small unadjusted excess due to final payments to an officer returning to duty being made earlier than was anticipated. Also smaller emergency deductions—Grant was based on a percentage of the original Government forecast of leave salary payments, but expenditure on the latter account was much less than forecasted.

Voted	7,000	..	—7,000	—7,000	..
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Government Forecast did not materialise.

H.—Loss or Gain by Exchange .. —32 .. —32 .. —32

Totals	{ Non-voted	1,59,500	1,54,944	—4,556	..	—4,556
	{ Voted	83,69,000	82,32,535	—1,36,465	..	—1,36,465

NOTE.

There would seem to be some scope, perhaps, for improving the estimating during the course of the year under some of the E. sub-heads (Superintendence and other establishments in the United Provinces) and under sub-head B—Payments for special cultivation in Malwa. The final savings in the non-voted section are less than in other recent years but still represented 2·9 per cent. of the final non-voted appropriation.

(a) Sanctioned in February,

A.Account of payments to States in Malwa in 1932-33.
(Sub-head B.)

	Rs.
1. Outstanding advances to states on 1st April 1932	5,45,200
2. Total advances to States (cash advances as well as settlements during 1932-33)	28,54,314
Add—Amount deducted on account of contribution at annas 3 per cent	28,80,891
	26,577
Total payments	34,26,091
3. Value of opium supplied by the States in 1932-33 including bonus— (a) Produce of season 1931-32 excluding escort charges	29,76,491
(b) Produce of season 1932-33	Nil
4. Value of cash recoveries	Nil
Total recoveries	29,76,491
5. Outstanding advances to States on 31st March 1933	4,49,600

NOTE.

The difference between item 2 and the sub-head B in the Appropriation Account represents payment on account of Joint Opium Officer's establishment, other incidental charges and a minus adjustment of Rs. 6,681 on account of refund of surplus balance of the Joint Opium establishment account for 1931-32.

B.

Account of payments to cultivators in the United Provinces in 1932-33 for cultivation of Opium (Sub-head C. 1.)

	Rs.
1. Outstanding advances to cultivators on 1st April 1932	4,77,072
2. Total payments to cultivators (cash advances as well as cash settlements) during 1932-33	40,28,006
Total payments	45,05,078
3. Value of opium supplied by cultivators in 1932-33— (a) Produce of season 1931-32	41,36,981
(b) Produce of season 1932-33 . . . . .	..
4. Value of cash recoveries in 1932-33	11,944
Total recoveries	41,48,925
5. Outstanding advances to cultivators	3,56,154
6. Writes-off	5
Net outstanding on 31st March 1933	3,56,149

NOTE.

The difference between the figures shown against item 2 and that against sub-head C. 1 in the Appropriation Account is due to the adjustments of cash recoveries within the year.

C.

Account of payments to cultivators in the United Provinces in 1932-33 for leaves and trash. (Sub-head C. 2.)

	Rs.
1. Outstanding advance to cultivators on 1st April 1932	17,268
2. Total payments to cultivators (cash advances as well as cash settlements)	3,663
	<hr/>
Total payments	20,931
	<hr/>
3. Value of leaves and trash supplied by cultivators in 1932-33—	
(a) Produce of season 1931-32	20,913
(b) Produce of season 1932-33	—
4. Value of cash recoveries in 1932-33	18
	<hr/>
Total recoveries	20,931
	<hr/>
5. Outstanding advances to cultivators	Nil
6. Write-off	—
	<hr/>
Net outstanding on 31st March 1932	Nil

GRANT NO. 20—STAMPS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.	Net reappropriation or surrender.	Remainder un-adjusted + or -.
MAJOR HEAD "7—STAMPS".	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Administrative Charges of Central Stamp Office, Calcutta :					
A. 1.—Pay of Establishments	6,800	6,411	-389	-376	-13
A. 2.—Contingencies	1,200	1,068	-132	-124	-8
A. 3.—Deduct—Amount recovered from Posts and Telegraphs	—17,000	—17,000	..	..	..
B.—Security Printing Press Charges :					
B. 1.—Pay of Officers—					
Non-voted O. 62,000	64,300	64,109	-191	..	-191
S. (a) 2,300					
B. 2.—Pay of Establishments.	2,07,100	1,58,407	-48,693	..	-48,693
Provision for contribution for leave, etc., included under this sub-head instead of under B. 7 as required under the revised system abolishing the Personal Ledger (Banking) System of accounts. Also vacancies.					
B. 3.—Allowances, Honoraria, etc.:					
Non-voted O. 5,000	6,697	6,019	-2,678	..	-2,678
S. (b) 1,697					
Provision for passages, etc., was made under this sub-head instead of in Grant No. 71. Currency, sub-head C.—Currency Note Press.					
Voted ..	11,100	8,327	-2,773	..	-2,773
Non-utilisation of provision for passages by non-gazetted officers on contract.					
B. 4.—Supplies and Services.	7,08,300	6,56,002	-53,298	..	-53,298
Cancellation of an order for imported stores due to decrease in demand of manufactured good and in cost of stores.					
B. 5.—Miscellaneous expenses	4,500	3,498	-1,002	..	-1,002
Economy.					
B. 6.—Interest and depreciation	4,02,000	3,90,961	-11,039	..	-11,039
Surrender of the depreciation reserve on which interest was not payable.					
B. 7.—Grants in aid, Contributions and Donations—					
Non-voted ..	..	19,917	+19,917	..	+19,917
See Note.					
Voted ..	..	36,867	+36,867	..	+36,867
See Note.					
B. 8.—Establishment charges payable to other Governments, Departments, etc.	..	14,320	+14,320	..	+14,320
See Note.					
B. 9.—Other Charges :					
Non-voted ..	..	1,084	+1,084	..	+1,084
Voted ..	..	12,736	+12,736	..	+12,736
See Note.					

(a) Sanctioned in February.

(b) Sanctioned in February—March.

Major Head and Sub-head.	Final Appropri- ation.	Actual Expendi- ture.	Excess + Saving -.	Net reappro- priation or surrende-	Remainder un- adjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Amount paid for supply of stamps from Central Stamp Stores	..	32	+32	..	+32
Totals.					
Non-Voted.	70,997	89,161	+18,164	..	+18,164
Gross	13,411,000	12,87,597	-53,403	-500	-52,903
Voted	{ Deductions Net	-17,000	-17,000	..	..
	13,24,000	12,70,597	-53,403	-500	-52,903

NOTE.

Sub-heads B. 7 to B. 9.—It is reported that funds for expenditure under those sub-heads could not be arranged for as the decision to adopt the revised method of accounting from 1932-33 instead of from 1933-34 as previously contemplated, was communicated after the close of the year.

GRANT No. 21—FOREST.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + to appro-		Net Saving—	Remainder unad-justed + or —				
			Rs.	Rs.						
MAJOR HEADS "S—FOREST" AND "SA—FOREST CAPITAL OUTLAY CHARGED TO REVENUE".										
A.—General Direction (Headquarters Office):										
A. 1.—Pay of Officers	35,100	35,100								
A. 2.—Pay of Establishments	7,200	5,204	—1,996	—2,110		+114				
			<i>Col. 5.—Economy and cut in pay.</i>							
A. 3.—Allowances, Honoraria, etc.										
Non-voted	3,000	2,646	—354	..		—354				
Voted	1,300	708	—592	—300		—202				
A. 4.—Contingencies	1,800	1,271	—529	—490		—39				
B.—Forest Research Institute—Establishments:										
B. 1.—Pay of Officers										
Non-voted O.	1,42,100									
S. (a) —14,550	97,550	1,02,292	+4,742	..		+4,742				
			<i>Col. 1.—Reduction owing to economy. Col. 6.—Less emergency deduction than estimated. See Note.</i>							
Voted	1,75,700	1,83,910	+8,240	+17,440	—5,200					
			<i>Col. 6.—Greater emergency deductions from pay than anticipated. See Note.</i>							
B. 2.—Pay of Establishments	1,97,200	1,79,891	—17,309	—13,860	—3,349					
B. 3.—Allowances, Honoraria, etc.										
Non-voted O.	12,400	11,650	9,267	—2,389	..	—2,389				
S. (a) —750										
			<i>Curtailed tours and smaller expenditure on transfers. Funds not surrendered as certain transfers were expected to take place within the year. See Note.</i>							
Voted	29,100	12,772	—16,328	—12,420	—3,808					
			<i>Col. 5.—Economy, curtailed tours and smaller expenditure on transfers. Col. 6.—Funds retained to meet anticipated excesses under other heads. See Note.</i>							
B. 4.—Supplies and Services and contingencies	66,900	51,204	—15,696	—12,010	—3,886					
			<i>Col. 5.—Economy. Col. 6.—Mainly for adjustment of a credit on account of water supply (Rs. 1,757), transfer of printing charge to the Stationery grant (No. 75) (Rs. 555) and smaller expenditure on illustrations of Forest publications. See Note.</i>							
B. 5.—Grants-in-aid, Contributions, etc.										
O. 7,800	6,200	6,193	—107	..		—107				
S. (a) —2,500										
			<i>Provision reduced as a measure of economy.</i>							
B. 6.—Deduct—Establishment and other charges recovered from other Governments, Departments, etc.	—13,000	—13,968	—968	..		—968				
C.—Forest Research Institute—Other Charges.										
C. 1.—Purchase of Stores,										
Tools and Plant	9,700	4,750	—4,950	—4,700	—250					
			<i>Col. 5.—Economy.</i>							
C. 2.—Communications and Buildings—Repairs and Maintenance	1,300	1,622	—278	—350	+72					
			<i>(a) Sanctioned in October.</i>							

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Net		
			Excess +	Saving -	reappro- priation un- or surrender.
	Rs.	Rs.	Rs.	Rs.	Rs.

C.—Forest Research Institute—Other Charges—concl'd.

C. 3.—Miscellaneous:

C. 3 (1)—Temporary Establishment on Daily Labour 20,000 20,393 —9,07 —9,010 —597

Col. 5.—Economy.

C. 3 (2)—Purchase of Timber for Seasoning and Preserving (including Freight and Cartage charges) . . . 16,000 7,448 —8,552 —8,500 —52

Col. 5.—Economy and use of less timber on tests and experiments.

C. 3 (3).—Purchase of Less Raw Materials, Chemicals, and Apparatus . . . 18,300 11,336 —6,964 —6,480 —484

Col. 5.—Economy.

C. 3 (4).—Other Charges . . . 31,1 . . . 23,91 . . . —7,179 —7,100 +521

Col. 5.—Economy.

D.—Interest on Forest Capital Outlay
 O. 9,600 . . . 8,750 8,087 +537 .. +537
 S. (a) —1,350 . . .

Depends on total capital expenditure and rate of interest, information about which becomes available after the close of the year. Accurate estimating is therefore not possible.

E.—Charges in England (High Commissioner) on Stores . . . 3,000 6.9 —2,301 —2,300 —1

Decrease in indents (Rs. 1,147) and liabilities carried forward (Rs. 1,160).

F.—Loss or Gain by Exchange . . . —4 —4 .. —4
 Share of Capital Charges financed from Ordnance Revenues . . . 7,400 3,120 —4,180 —4,160 —120

Col. 5.—Less capital charges on account of economy.

H.—Deduct—Lump Reduction on account of Retrenchment

Non-voted O. —30,000 . . .
 S. (a) 30,000

Partly realised.

Voted O. —90,000 . . .
 S. (b) 19,000 . . . —71,000 .. +71,000 +70,950 +50

Fully realised.

Totals . . .	Non-voted . . .	1,60,800	1,63,079	+2,229	..	+2,229
	Gross . . .	5,25,000	5,07,760	-17,236	..	-17,236
	Deductions . . .	—13,000	—13,968	-968	..	-968
	Net . . .	5,12,000	4,93,797	-18,203	..	-18,203

NOTE.

It has been explained that as a result of the recommendations of the Retrenchment Committee the budget of the Institute was revised in the middle of the working season and as the position in regard to transfer of certain officers was uncertain, savings under sub-heads B. 1 (voted), B. 3 and B. 4 could not be offered for surrender and the possibility of excess under B. 1 (non-voted) could not be foreseen.

(a) Sanctioned in October.

(b) Voted in March.

GRANT NO. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED TO REVENUE.

Major Head and Sub-head.	Final	Actual	Excess +	reappro-	Remainder
	Appropriation.	Expenditure.	Saving—	position or surrendered, + or —.	Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.

A.—Interest on works for which Capital Accounts are kept—Major Head "14"

O. 2,70,000	2,59,000	2,67,342	-1,868	..	-1,858
S. (a) 11,000					

B.—Share of Capital charges on Irrigation Works (cost of work, as well as general charges) financed from Ordinary Revenue, (vide C in Demand No. 90)—

Major Head "16"	13,000	40,218	+17,218	+16,190	+1,028
-----------------	--------	--------	---------	---------	--------

C.—Cost of Works charged to Revenue:

C. 1.—Working Expenses of productive Irrigation works for which Capital Accounts are kept—Major Head "XIII—Debet—Working Expenses"—Miscellaneous Works: Lower Swat and Kabul River Canals;

C. 1 (2).—Maintenance and Repairs	2,517	+2,517	..	+2,517
---	-------	--------	----	--------

Col. 6.—Transactions for the first seventeen days of April 1932 in the North-West Frontier Province for which no provision was made.

C. 2.—Working Expenses of unproductive Irrigation works for which Capital Accounts are kept—Major Head "XIII—Debet—Working Expenses";

C. 2 (1).—Upper Swat Canal:

C. 2 (1) (1).—Extensions and Improvements	14	+14	..	+14
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See C. 1 (2).

C. 2 (1) (2).—Maintenance and Repairs	1,324	+1,324	..	+1,324
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C. 2 (2).—Other Works in Baluchistan and Ajmer-Merwara:

C. 2 (2) (1).—Extensions and Improvements	19,900	17,038	-2,862	-1,740	-1,122
---	--------	--------	--------	--------	--------

Col. 6.—Small savings on different works in Rajputana, which could not be determined in time for surrender.

C. 2 (2) (2).—Maintenance and Repairs	86,400	85,460	-940	+3,550	-4,490
---	--------	--------	------	--------	--------

Col. 6.—Mainly in Rajputana. Repairs could not be carried out in full.

C. 3.—Miscellaneous Expenditure—Irrigation Works—Major Head "15-A":

C. 3 (1).—Works	20,000	13,731	-6,269	-6,350	+81
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Col. 6.—In Baluchistan, reappropriated for completion of the "Khushdil Khan and Shebo systems."

C. 3 (2).—Extensions and Improvements	361	+361	..	+361
---	----	-----	------	----	------

See C. 1 (2).

C. 3 (3).—Maintenance and Repairs

O. 6,800	23,800	39,039	+15,239	+14,605	+634
S. (b) 17,000					

Cols. 1 and 5.—Addition for restoration of flood damages in Baluchistan mainly.

C. 3 (4).—Other Charges

O. 1,390	1,22,300	1,33,100	+9,800	-730	+10,530
S. (b)					

(a) Sanctioned in March.

(b) Voted in March.

Major Head and Sub-head.	Final Appropria- tion Rs.	Actual Expendi- ture, Rs.	Excess + Saving— Rs.	reappro- priation or surren- der, Rs.	Net adjusted + or — Rs.	Remainder un- adjusted Rs.
C.—Cost of works charged to Revenue - concl'd.						
Col. 6.—In United Provinces mainly, unanticipated commutation of pension.						
Col. 1.—Addition to meet proportionate share of pensionary charges of officers of the Irrigation Department for services rendered by them prior to 1st of April 1931.						
C. 4.—Miscellaneous expenditure—Navigation, Embankment and Drainage Works—						
Major Head " 15-B.":						
C. 4 (2).—Extensions and Improvements		8	+8	..	+8	
C. 4 (3).—Maintenance and Repairs		385	+385	..	+385	
D.—Establishment charged to Revenue :						
D. 1.—Direction:						
D. 1 (1).—Pay of Officers	21,300	10,118	-11,182	-16,450	+4,268	
Col. 5.—Mainly in Baluchistan. Leave allowances of an officer drawn in England.						
Col. 6.—See C. 1 (2).						
D. 1. (2).—Other Charges						
Non-voted	300	2,083	+1,783	+1,810	-2	
Col. 5.—Under travelling allowance.						
Voted	1,400	3,703	+2,303	-1,210	+3,513	
Col. 6.—See C. 1 (2).						
D. 2.—Executive:						
D. 2 (1).—Pay of officers						
Non-voted . . . . .	..	2,057	+2,057	..	+2,057	
See C. 1 (2).						
Voted	8,100	15,450	+7,350	-100	+7,450	
Col. 6.—See C. 1 (2).						
D. 2 (2).—Other charges						
Non-voted . . . . .	..	257	+257	..	+257	
See C. 1 (2).						
Voted	56,900	73,021	+16,121	-1,735	+17,886	
Col. 6.—See C. 1 (2).						
D. 3.—Other Establishments (including Establishment charges incurred in England):						
D. 3 (2).—Other Indian charges (including amounts paid to other Governments, etc.)	25,700	36,016	+10,316	-1,850	+12,166	
Col. 6.—See C. 1. (2).						
D. 3 (3).—English Charges						
Non-voted	44,000	14,129	-29,871	-28,000	-1,871	
Col. 5 and 6.—Mainly contingent provision retained for leave salaries in England.						
Voted . . . . .	..	15	+15	..	+15	
D. 4.—Pensionary charges:						
Non-voted	1,800	1,355	-445	-400	-45	
Voted	5,800	3,209	-2,591	-2,020	-571	
Col. 5.—Mainly in Rajputana, over-estimated.						
D. 5.—Deduct—Establishment charges recovered from other Governments, Departments, etc.	-36,600	-31,694	-4,906	+3,915	+991	
D. 6.—Deduct—Establishment not charged to Revenue (Vide B. 1. in Demand No. 90)						
D. 6 (1).—Pensionary charges	-200	-208	-8	-140	+132	
See Note 3 and Note below Grant No. 90.—Irrigation Works—not charged to Revenue.						
D. 6 (2).—Other Establishment charges	-3,800	-4,925	-1,125	-3,800	+1,675	
See Note 3, and Note below Grant No. 90.—Irrigation Works—not Charged to Revenue.						

Major Head and Sub-head,	Final Appro- priation,	Actual Expendi- ture,	Excess + Saving—	Net reappro- priation or surrender,	Remainder un- adjusted + or —,
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Expenditure on retrenched personnel	8,500	2,676	-5,824	-6,100	+276
Col. 5.—Over-estimated.			Col. 6.—See C. 1(2).		
F.—Tools and Plant charged to Revenue:					
F. 1.—New supplies					
F. 2.—Repairs, Carriage and other charges	9,700	8,061	-1,039	..	-1,039
Col. 6.—In Rajputana, smaller pro rata share transferred from Grant 73-Civil Works. See Note 2.					
F. 3.—Deduct—Tools and Plant charges recovered from other Government Departments, etc.	-2,600	-2,263	+337	..	+337
Smaller pro rata share, owing to reduction in works expenditure in Baluchistan. See note 3.					
F. 4.—Deduct—Tools and Plant not charged to Revenue (vide B. 2 in Demand No. 90)	-1,300	-1,255	+45	..	+45
See Note 3 also Note below Grant No. 90—Irrigation Works—not charged to Revenue.					
G.—Grants-in-aid, Contributions, etc.					
Non-voted	600	600	..	..	..
Voted	3,000	2,500	-500	-500	..
H.—Suspense charged to Revenue:					
H. 1.—Stock:					
H. 1(1).—Charges	9,241	+9,241	+8,600	+641	
Col. 5.—For purchase of cement, in Baluchistan.					
H. 1(2).—Deduct—Issues to works and other credits	-10,087	-10,087	-8,600	-1,487	
Col. 5.—See H. 1 (1); Col. 6.—Cost of cement issued on works towards the close of the year.					
H. 2.—Other Suspense Accounts:					
H. 2(1).—Charges	-797	-797	..	-797	
H. 2(2).—Deduct—Recoveries	-375	-375	..	-375	
See C. 1 (2).					
I.—Deduct—English cost of Stores and Establishment (converted at prevailing rates of exchange and included in C. D. and H. above).					
Non-voted	-44,000	-15,365	+28,635	+28,000	+635
Voted	-15	-15	..	..	-15
Col. 5 and 6.—See D. 3 (3).					
K.—English charges, charged to Revenue (At per value £1=Rs. 13½):					
K. 1.—Establishment:					
Non-voted	44,000	15,475	-28,537	-28,000	-557
Col. 5 and 6.—Contingent provision retained for leave salaries. Also includes smaller recoveries and account of emergency deductions consequent on the substantial decrease in payments on account of leave salaries as compared with the original Budget provision.					
Voted	15	+15	..	..	+15
L.—Loss or Gain by Exchange charged to Revenue	-48	-48	-55	-7	

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess +		Net reappro- priation or surrender.	Remainder un- adjusted + or -.
			Saving -.			
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
I.—Reserve for Revenue Expenditure						
Non-voted	O.	—42,095	..	+42,095	+42,095	..
S. (a)	—42,095	}				
Voted	.	13,000	..	—13,000	—12,985	—15
		See Note 2.				
Totals						
Non-voted	Gross .	3,28,905	3,03,136	—25,769	—28,000	+2,231
	Deductions .	—44,000	—15,365	+28,635	+28,000	+635
	Net .	2,84,905	2,87,771	+2,866	..	+2,866
Voted	Gross .	4,28,500	4,36,905	+58,405	+7,625	+50,780
	Deductions .	—44,500	—50,772	—6,272	—7,625	+1,353
	Net .	3,84,000	4,36,133	+52,133	..	+52,133

Notes.

1. The final excess in this grant is due mainly to absence of provision for expenditure in the North-West Frontier Province for the first seventeen days of April 1932. It has been explained that the matter was brought to the notice of Government in September for regularization, but no funds were allotted in the case of subject grants probably because the lump provision for the purpose in grant No. 78—North-West Frontier Province-Account XVII could not be utilized.

2. Sub-head M.—The operations upon the "Reserva" were as follows:

	Voted.	Non-voted.
	Rs.	Rs.
Original provision for " Reserve " in Demands for Grants for 1932-33	13,000	..
Add—Withdrawn to Reserve from :—		
(1) Rajputana :—		
XIII.—Working expenses	7,540	..
15.—Other revenue expenditure financed from ordinary revenue	1,190	..
(2) Baluchistan :—		
XIII.—Working expenses	2,900	..
15.—Other revenue expenditure financed from ordinary revenue	5,790	3,690
(3) Appropriation at the disposal of the Government of India, Industries and Labour Department (P. W. Branch)	500	38,405
Total.	30,920	42,095

(a) Sanctioned in March.

Voted.	Non-voted.
Rs.	Rs.

Deduct—Amount allotted to :—

(1) Baluchistan :—						
XIII.—Working expenses			13,700		..	
15. Other Revenue Expenditure financed from ordinary Revenue			17,205		..	
	Total		30,905		..	
	Balance		15 42,095			
Amount surrendered to Government			..	42,095		
	Balance lapsed		15 ..			

3. *Pro-rata distribution of Establishment and Tools and Plant Charges*.—The general principle regulating the adjustment of establishment charges is that establishment employed solely on a particular work is debited to that work and the remaining charges distributed over the various heads of account in proportion to the works expenditure concerned. For this purpose, in Baluchistan, irrigation revenue works expenditure is doubly weighted to allow for the fact that establishment to be charged to revenue spends a good deal of its time on supervision not entirely represented by Works Expenditure. In Rajputana, where the establishment employed on Irrigation and Civil works is joint, various Civil Works heads are concerned so the charges are debited initially to the Civil works grant; in this area also the establishment which collects irrigation revenue is under the Land Revenue Department and a share of this expenditure is debited to irrigation revenue expenditure. In Baluchistan the establishment charges have merely to be distributed between revenue (this grant) and Capital (Grant No. 90) and the initial debit is made to the former. Similar adjustments are made with respect of tools and plant except that for this purpose the irrigation revenue expenditure is not given any additional weight. The system of distribution of establishment charges on the basis of works expenditure is known as the *pro rata* method, and the excesses and savings under sub-heads D. 6(1) and 2 and F. 1, 2, 3 and 4 are attributable to the difficulty of working out during the year what the exact share of establishment or tools and plant charges to any particular sub-head will be.

Statement of Expenditure on Important New Works.

Serial No.	Service.	Grant or Approp- riation.	Expendi- ture.	Balance.		Net reappro- priation or surrender,	Remainder unadjusted + or -.
				Unexpen- ded.	Excess.		
			Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major Works above Rs. 1,00,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 1,00,000.

Nil.

(b) Originally estimated to cost Rs. 1,00,000 or less but now estimated to cost above Rs. 1,00,000.

Nil.

II.—Other Major Works for which specific provision was made in the Budget.

Nil.

III.—Major Works for which specific provision was not made in the Budget.

Nil.

IV.—Minor Works.

1. All Works collectively—

XIII.—Working Expenses	19,000	17,052	2,848	..	—1,740	—1,108
15.—Other Revenue Expenditure	21,300	14,611	6,689	..	—7,080	+391
Totals { XIII.—Working Expenses	19,000	17,052	2,848	..	—1,740	—1,108
{ 15.—Other Revenue Expenditure.	21,300	14,611	6,689	..	—7,080	+391

STORE ACCOUNTS.

	Opening Balance. Rs.	Receipts during 1932-33. Rs.	Issues during 1932-33. Rs.	Closing Balance. Rs.
1. North-West Frontier Province :—				
(i) Lower Swat Canal Division . . .	27,308	49	151	27,206
(ii) Malakand Division . . .	60,529	..	60	60,469
(iii) Swabi Division . . .	27,019	66	..	27,085
(iv) D. I. Khan Civil Canal Division .	583	..	..	583
(v) Peshawar Civil Canal Division .	—466	..	..	—466

The account is for the period from 1st to 17th April 1932, during which period no stock verification took place. These stores became the property of the North-West Frontier Province Government from the 18th of April 1932.

2. Baluchistan	7,115	9,126	9,875	6,365
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The stock was verified half yearly and revalued during the year under the supervision of the Irrigation officer in Baluchistan. There was a profit of Rs. 300 (roundly) which was partly used in reduction of prices of articles and partly carried over to next year. Stores surplus to requirements was Rs. 56 only. No comments were offered by the Accounts officer, as the surplus is trifling.

See also Note on stores accounting under Grant No. 73 for stores procedure.

GRANT No. 25.—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Reappro- priation un- or surrender	Remainder	Net + or -.					
			Saving -								
MAJOR HEADS "19.—INTEREST ON ORDINARY DEBT" AND "21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT".											
<i>Interest on Ordinary Debt :</i>											
A.—Rupee Debt :											
A. 1.—Permanent Debt.											
A. 1(1).—Interest on Permanent Debt.											
O. 18,89,64,000 }											
S. (a) 4,66,000 } 18,84,30,000 12,00,51,257 +6,21,257 .. +6,21,257											
Mainly for withdrawal of arrear interest towards the close of the year to a larger extent than anticipated, partly counterbalanced by profit on the sale of securities held in the Cash Balance Investment account.											
A. 1(2).—Reserve Provision for Service on New Loan											
O. 25,00,000 }											
S. (a) 10,40,000 } 35,40,000 34,58,703 -81,297 .. -81,297											
Col. 1.—Increased, as loans raised during the year far exceeded the Budget anticipation.											
Col. 6.—Gain on the sale of securities. This was not anticipated when the revised estimates were framed.											
A. 1(3).—Interest on Expired Loans.											
O. 2,20,000 }											
S. (a) -1,00,000 } 1,20,000 1,13,843 -6,157 .. -6,157											
The expenditure under this head is not capable of accurate estimate.											
A. 1(4).—Discount written off to Revenue	50,85,000	50,85,000	..	..	..			
A. 2 Floating Debt :											
A. 2(1).—Discount on Treasury Bills:											
O. 6,01,02,000 }											
S. (a) -2,86,32,000 } 3,14,70,000 3,14,64,944 -5,056 .. -5,056											
Col. 1.—Reduction owing to the rate of interest being lower than that assumed in the estimate.											
A. 2(2).—Interest on other Temporary Loan.											
O. }											
S. (a) 18,50,000 } 18,50,000 18,39,862 -10,138 .. -10,138											
Owing to the repayment of certain ways and means advances on earlier dates than anticipated.											
A. 3.—Management of Debt											
O. 7,75,000 }											
S. (b) 13,000 } 7,88,000 7,87,508 -492 .. -492											
A. 4.—Brokerage Commission, etc. on Loans.											
O. 1,50,000 }											
S. (b) 3,63,000 } 5,13,000 5,19,159 +6,159 +9,300 -3,141											
Col. 1.—Addition to cover brokerage and commission charges for fresh loans floated during the year on the top of the budget assumption.											
A. 5.—Miscellaneous											
O. 40,000 }											
S. (b) 10,000 } 50,000 51,496 +1,496 +2,700 -1,204											
Col. 1.—Addition to cover expenditure on advertisement on fresh loans floated during the year on the top of budget assumptions.											
B.—Deduct—Interest on Debt Incurred for commercial departments and Provincial Governments :											
B. 1.—Railways.											
O. -20,76,25,000 }											
S. (a) 63,65,000 } -20,12,53,000 -20,08,93,859 +3,59,111 .. +3,59,111											
(a) Sanctioned in March.											
(b) Voted in March.											

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —		Reappro- priation or surrender. Rs.	Remainder: un- adjusted + or — Rs.
			Rs.	Rs.		
B. 2.— <i>Post and Telegraphs</i>						
<i>O.</i> —96,02,000 } <i>S. (a)</i> 15,47,000 } —83,15,000		—82,56,479	+53,521	..		+53,521
Col. 1.—Reduction mainly for reduced capital expenditure during the year.						
B. 3.— <i>Irrigation works (Central)</i>						
<i>O.</i> —2,70,000 } <i>S. (a)</i> 12,000 } —2,53,000		—2,57,142	+558	..		+558
B. 4.— <i>Salt works</i>						
<i>O.</i> —4,29,000 } <i>S. (a)</i> 6,000 } —4,23,000		—4,21,407	+1,593	..		+1,593
Col. 1.—Reduction owing to the rate of interest being less than anticipated.						
B. 5.— <i>Forest</i>						
<i>O.</i> —73,000 } <i>S. (a)</i> 4,000 } —69,000		—70,160	—1,160	..		—1,160
More capital outlay under Andaman Forests.						
B. 6.— <i>Security Printing</i>						
<i>O.</i> —4,78,000 } <i>S. (a)</i> 19,000 } —4,59,000		—4,60,112	—1,112	..		—1,112
B. 7.— <i>Vizagapatam Harbour</i>						
<i>O.</i> —14,57,000 } <i>S. (a)</i> 44,000 } —15,41,000		—15,40,545	+155	..		+155
B. 8.— <i>Provincial Loans Fund</i>						
<i>O.</i> —3,19,02,000 } <i>S. (a)</i> 10,02,000 } —8,01,00,000		—8,01,33,807	+2,66,193	..		+2,66,193
C.— <i>Loss by Exchange</i>						
<i>Non-voted</i> <i>O.</i> .. } <i>S. (a)</i> 2,90,000 } —2,90,000		—1,84,804	+1,05,196	..		+1,05,196
<i>Voted</i> } <td></td> <td>—23,709</td> <td>—23,709</td> <td>—12,000</td> <td></td> <td>—11,709</td>		—23,709	—23,709	—12,000		—11,709
D.— <i>Sterling Debt</i> :						
D. 1.— <i>Interest on Loans contracted in England under various Acts</i>						
<i>O.</i> 15,21,53,000 } <i>S. (a)</i> 31,94,000 }		15,56,47,000	15,55,86,122	+2,39,422	..	+2,39,422
In the later months of the year conditions made it advantageous to purchase and cancel Liabilities 6 per cent. Bonds in advance of the general retirement of the issue on 15th June 1933. The cancellation necessitated a charge in the year for a part of the interest, which otherwise would have been payable on the repayment date in 1933-34.						
D. 3.— <i>Interest Portion of Railway Annuities</i>	2,31,66,000	2,31,65,306	—694	..		—694
D. 4.— <i>Interest on outstanding Liabilities of Railway Companies taken over on purchase</i>	1,34,44,000 } <i>S. (a)</i> 1,000 }	1,34,44,000	1,34,43,557	—443	..	—443
D. 5.— <i>Interest on Liabilities assumed in respect of British Government 6 per cent. War Loan (1929-47)</i>	55,74,000	55,73,667	—333	..		—333
D. 6.— <i>Discount on India Bills</i>						
<i>O.</i> 55,00,000 } <i>S. (a)</i> 56,00,000 }	..	..	..	..		..

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation,	Actual Expenditure,	Excess + Saving —	Net reappro- priation un- or surrender, adjusted	
				Rs.	Rs.
<i>D. 7.—India Stock Discount on Loans Instalments.</i>					
O. S. (a) 97,000 } D. 8.—Difference between par value and cost of India Bonds purchased for cancellation	97,000	96,792	-208	..	-208
O. S. (a) 8,56,000 }	8,56,000	10,98,143	+2,42,143	..	+2,42,143
See D. 1.					
D. 9.—Management of Debt O. 12,52,000 } S. (b) 20,82,000 }	33,34,000	33,32,751	-1,249	..	-1,249
D. 10.—Other Items O. 1,85,000 } S. (b) 1,00,000 }	2,65,000	2,63,675	-1,325	..	-1,325
<i>E.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments: Railways.</i>					
O. -11,57,20,000 } S. (a) 5,19,000 } -11,62,01,000 -11,51,89,060 +11,940 .. +11,940					
<i>Appropriation for reduction or avoidance of debt:</i>					
<i>F.—Sinking Funds:</i>					
F. 1.—India 1,78,39,000 1,78,39,000					
<i>G.—Other Appropriations:</i>					
G. 1.—India					
Non-voted.					
O. 2,47,07,000 } S. (a) -85,000 } 2,46,22,000 2,46,18,245 -3,755 .. -3,755					
Voted.					
O. 2,56,38,000 } 2,59,60,000 2,59,66,755 +6,755 .. +6,755					
S. (b) 3,22,000 }					
<i>Totals.</i>					
Non- Voted.	Gross Deduc- tions	47,21,50,000	47,35,49,937	+10,99,937	.. +10,99,937
	—	—10,79,24,000	—10,72,27,901	+6,06,099	.. +6,06,099
	Net	6,45,26,000	6,63,22,036	+17,96,036	.. +17,96,036
Voted	—	3,09,10,000	3,09,97,635	-12,365	.. -12,365

NOTES.

1. The large excess in the non-voted section occurs mainly under sub-heads A. 1 (1) and D. 8 in the gross portion and under sub-heads B. 1 and B. 8 in the deduction portion. In the gross portion, the excess was caused mainly by the drawal of arrear interest in India and purchase and cancellation of certain 6 per cent. Bonds in England. In the deduction portion, the excess is due to smaller recoveries from the Posts and Telegraphs Department and Provincial Loans Fund than anticipated.

2. An audit review of the Debt Redemption Scheme for the year with which sub-heads F and G under "Appropriation for Reduction or Avoidance of Debt" are concerned will be found in paragraph 19 of Chapter II of the Report.

(a) Sanctioned in March.

(b) Voted in March.

GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving. Rs.	reappro- priation or surrender. Rs.	Net im- adjusted + or -. Rs.	Remainder Rs.
MAJOR HEAD 26.—INTEREST ON OTHER OBLIGATIONS¹.						
<i>Charges in India.</i>						
<i>A.—Special Loans:</i>						
<i>A. 1.—Interest on Loans from the late King of Oudh</i>	7,54,900	7,43,338	-11,562	..	..	-11,562
		Non-drawal of interest.				
<i>A. 2.—Interest on other Special Loans</i>	O. 1,00,300 S. (a) 2,100	1,02,406	85,338	-14,062	..	-14,062
		Mainly non-drawal of interest.				
<i>B.—Treasury notes of Service and other Funds</i>	22,000	24,093	+2,093	..	..	+2,093
		Estimate based on past actuals proved inadequate.				
<i>C.—Deposits of Service Funds bearing Interest:</i>						
<i>C. 1.—Interest on Uncovenanted Service Family Pension Funds</i>	O. 6,85,200 S. (a) -10,000	6,75,200	6,73,063	-2,137	..	-2,137
<i>C. 2.—Interest on other Service Funds</i>	O. 96,100 S. (a) 1,600	97,700	99,282	+1,582	..	+1,582
		In Bengal. Less withdrawals from funds towards the close of the year than anticipated.				
<i>D.—Savings Bank Deposits:</i>						
<i>D. 1.—Interest on General Provident Fund</i>	O. 1,61,99,100 S. (a) -1,52,850	1,00,45,230	1,00,20,279	-24,971	..	-24,971
<i>D. 2.—Interest on Civil Service Provident Fund</i>	O. 5,82,300 S. (a) -19,000	5,63,300	5,64,167	-19,133	..	-19,133
		Heavy withdrawals from fund for payment of premia and on retirement.				
<i>D. 3.—Interest on India's Civil Service (Non-European Members) Provident Fund</i>	O. 23,500 S. (a) 6,300	31,800	28,160	-3,640	..	-3,640
		Mainly in Bengal. Fewer transfers of accounts than anticipated and smaller number of new entrants.				
<i>D. 4.—Bonus on Postal Cash Certificates</i>	2,20,00,000	2,20,00,000	..	..	..	..
		Bonus actually paid during the year Rs. 94,40,439. Balance represents accrued bonus on undischarged liabilities and adjusted by credit to bonus Fund.				
<i>D. 5.—Interest on Post Office Savings Banks</i>	O. 1,13,55,000 S. (a) 4,13,000	1,18,04,000	1,15,37,474	-2,66,526	..	-2,66,526
		Uneven flow of deposits. Increase in deposits in the Savings Bank occurred later than was anticipated.				
<i>D. 6.—Interest on other Bank Accounts</i>	O. 2,34,56,900 S. (a) -68,825	2,33,88,077	2,33,22,531	-65,546	..	-65,546
<i>E.—Special Savings Accounts</i>	O. 17,72,009 S. (a) -1,400	17,71,200	17,76,034	+4,884	..	+4,884
		(a) Sanctioned in March.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + reappro-		Remainder un- adjusted or surrend.		
			Rs.	Rs.			
F.—Other Items:							
F. 1.—Payments to Post Office for Savings Bank and Cash Certificate Work	O. 48,04,000 S. (a) 1,35,000	49,29,000 50,93,000	+1,44,661	..	+1,44,661		
Mainly increase in the actual number of Savings Bank and Cash Certificate transactions. It has been explained that accurate estimating under the sub-head is difficult, as the transactions depend on a variety of factors, not always possible to determine beforehand.							
F. 2.—Interest O. 3,50,000 on Provincial Balance S. (a) 2,22,500	3,72,500	5,72,500	..	..	..
F. 3.—Interest on O. 15,46,900 Famine Insurance Fund Balance S. (a) 2,15,800	12,98,100	13,06,788	+8,688	..	+8,688		
F. 4.—Other Interest Charges. Non-voted O. 1,93,75,200 S. (a) 9,66,400	94,06,800	89,59,972	-4,46,828	..	-4,46,828		
Voted 1,987 +1,987 +1,987							
Provision exists under F. 5—Voted.							
F. 5.—Miscellaneous							
Non-voted O. 10,000 S. (a) 10,000	..	..	..	..	..
Claims for interest rejected.							
Voted O. 8,000 S. (b) 2,000	10,000	7,720	-2,280	..	-2,280		
See F. 4—Voted.							
<i>Charges in England:</i>							
G.—Interest on O. 3,70,000 Sterling Branches of Provident Funds S. (a) 6,000	5,64,000	5,48,592	-15,408	..	-15,408		
Saving caused by a reduction from 1st January 1933 in the rate of interest allowed on balances of the funds.							
H.—Interest on B. & N. W. Railway Sinking Fund 5,000 4,775 -225 .. -225							
J.—Loss or Gain by Exchange O. .. -2,000 -9 +1,991 .. +1,991							
Totals Non-voted 8,31,00,227 8,22,49,327 -8,50,000 .. -8,50,000							
Totals Voted 49,45,000 50,93,368 +1,44,368 .. +1,44,368							

NOTE.

The excess in the voted portion occurs under Sub-head F. 1 and is due to larger Post Office Savings Bank and Cash Certificate transactions than anticipated. The savings in the non-voted portion occur mainly under Sub-heads D. 5 and F. 4.

- (a) Sanctioned in March,
(b) Voted in March.

IMPORTANT COMMENT.

Miscalculation of Interest on Provident Fund balances.—In 1918 the Secretary of State took over the Provident Fund assets of the employees of a certain Railway on the condition that interest was to be allowed at 4 per cent. per annum with effect from April 1914. This interest for the period from April 1914 to March 1919 was worked out on the monthly total balances at the credit of the Fund and distributed *pro rata* each half year to the members, based on the balances at their credit. With effect from June 1916 individual accounts earned interest only to the end of the month previous to the date of retirement or death but as the result of the method of calculating on aggregate balances, interest had been credited even for subsequent periods and resulted in the members of the Fund still in service obtaining a rate of interest slightly higher than 4 per cent.

This position came to light incidentally when reviewing certain Provident Fund tables and the Administration was asked to recover such excess interest as stood in the balances of the subscribers still in service.

As a long time had elapsed since such excess interest was credited in the personal accounts and as a number of employees had already retired the Administration felt that any recovery from existing subscribers would cause heartburning to them and obtained the sanction of the Railway Board to the write off of Rs. 21,600 being the estimated excess amount.

The foregoing facts have been accepted by the Administration.

The Audit Department considers that the write-off is reasonable in the circumstances stated by the Administration.*

* Director of Railway Audit.

GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Net reappro-	Remainder un-
			Saving —		
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
<i>A.—Salary of the Governor General</i>					
O.	2,00,600				
S. (a)	40	2,00,640	2,00,640	..	..
B.—Sumptuary Allowance of the Governor General		40,000	40,000	..	..
C.—Expenditure from Contract Allowance (Unaudited)		1,39,700	1,40,818	+1,118	+1,118
A bill for 1931-32 (Rs. 983) paid in April 1932.					
D.—State Conveyances and Motors (Unaudited.)	45,000	42,745	-254	..	-254
<i>E.—Private Secretary:</i>					
E. 1.—Pay of Officers					
Non-voted O.	8,200				
S. (b)	50	8,250	8,250	..	..
Voted		34,000	33,984	-16	-16
E. 2.—Pay of Establishments	54,800	52,542	-2,258	-2,250	-8
E. 3.—Allowances, Honorary, etc.	10,800	13,935	+3,135	+3,110	+25
Col. 3.—Under cost of passages.					
E. 4.—Presents and Charities	10,000	10,000	..	..	..
E. 5.—Postage and Telegrams					
O.	40,000				
S. (c)	27,000	67,000	66,758	-242	-944
Col. 1—Addition owing to heavier correspondence than anticipated.					
E. 6.—Other Contingencies	0,700	9,145	-555	-600	+45
<i>F.—Military Secretary:</i>					
F. 1.—Pay of Officers					
Non-voted O.	35,300				
S. (d)	2,600	41,100	37,027	-4,073	..
Pay of a voted officer provided under non-voted.					
Voted	19,600	21,798	+2,198	-1,600	+3,798
Col. 6.—See F. 1.—Non-voted					
F. 2.—Pay of Establishments	84,400	80,880	-3,520	-3,700	+180
F. 3.—Allowances, Honorary, etc.					
Non-voted O.	1,400				
S. (e)	1,560	3,060	1,059	-1,971	..
Additional appropriation to meet unanticipated travelling allowance proved unnecessary as the payment was chargeable to voted.					
Voted	22,100	21,787	-313	-2,000	+1,687
Col. 6.—See F. 3.—Non-voted.					

(a) Sanctioned in January.

(b) Sanctioned in March.

(c) Voted in March.

(d) Sanctioned in January Rs. 2,700 and March—Rs. 100.

(e) Sanctioned in January Rs. 1,100 and March Rs. 500.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -		reappro- priation un- or surrender	Net un- adjusted + or -
			Rs.	Rs.		
<i>F. 5.—Supplies and Services</i>						
O.	21,000					
S. (h)	15,000	36,000	23,981	-12,019	+2,300	-14,519
<i>Col. 1.—Addition to meet certain debits anticipated for customs duty, insurance, etc., on articles of vertu purchased in 1930-31. Col. 6.—This proved unnecessary as debits were already adjusted in the accounts for 1930-31. See note.</i>						
F. 6.—Maintenance of Gardens	67,900	67,891	-9	..	..	-9
F. 7.—Postage and Telegrams	6,000	6,000	..	..	..	..
<i>F. 8.—Other Contingencies</i>						
O.	10,700					
S. (h)	4,000	14,700	19,492	+4,792	+4,500	+292
<i>Col. 1.—Addition owing to a greater number of telephone connections and the treatment of a large number of members of Indian Staff at the Viceroy's Dispensary.</i>						
<i>F. 9.—Grants-in-aid, Contributions, etc.</i>						
O.		271	234	-37	..	-37
S. (f)	271					
<i>G.—Tour Expenses:</i>						
<i>G. 1.—Special Trains and Steamers and Haulage of Saloon Carriages.</i>						
O.	2,67,600					
S. (f)	7,000	3,74,000	2,72,327	-2,273	+1,500	-3,773
<i>G. 2.—Other Charges</i>						
O.	1,29,000					
S. (g)	-5,500	1,23,500	1,21,806	-1,694	-1,500	-194
<i>H.—English charges (High Commissioner) on Stores</i>						
		..	111	+111	+67	+44
Liabilities brought forward from 1931-32. Final excess due to adjustment in the final accounts of certain small charges previously incorrectly debited to Grant No. 32.						
Totals	(Non-voted)	8,74,121	8,62,987	-9,154	..	-9,154
	Voted	4,37,000	4,28,304	-8,696	-233	-8,463

Note.

Sub-head F. 5.—In 1930-31 there was an excess expenditure of Rs. 11,438 under the sub-head owing to the late receipt of debits for the purchase of articles of Vertu for the Viceroy's House, New Delhi. The supplementary grant of Rs. 15,000 obtained in 1932-33 to meet these charges was apparently asked for under some misapprehension of the position.

(f) Sanctioned in February—March.

(g) Sanctioned in March.

(h) Voted in March.

GRANT No. 28.—EXECUTIVE COUNCIL.

Major Head and Sub-head.	Final Appropriation,	Actual Expenditure,	Excess Saving —	Net reappro- priation or surrender,	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 22.—GENERAL ADMINISTRATION.					
A.—Pay					
O.	4,08,000	4,19,538	1,20,132	+ 294	+ 1,322 — 1,028
S. (a)	11,838				
<i>Col. 1.—Appropriation increased to meet unanticipated leave salary.</i>					
B.—Allowances					
	6,200	4,013	—2,187	—2,200	+13
<i>Col. 5.—Less touring.</i>					
C.—Tour Expenses					
	85,000	79,571	—5,429	..	—5,429
Less touring. Savings not surrendered through oversight.					
D.—Grants-in-aid, Contributions, etc.					
	1,800	2,677	+ 877	+ 573	—1
E.—Reduction made by the Legislative					
Assembly	..	—200	..	+ 200	..
Realised.					
Totals	{ Non-voted Voted ..	4,27,838	4,26,822	—1,016	.. —1,016
		84,800	79,571	—5,229	.. —5,229

(a) sanctioned in March.

GRANT No. 29.—COUNCIL OF STATE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Saving -	Net reappro-	Remainder		
			Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD "22.—GENERAL ADMINISTRATION."								
A.—Pay of President								
Non-voted O.	45,900 }	34,630	34,672	-8	..	-8		
S. (a) —11,220 }								
<i>Col. 1.—Reduction owing to appointment of President on a part-time basis of pay.</i>								
Voted O.	.. }	8,000	5,947	-63	..	-63		
S. (b) 6,000 }								
B.—Allowances, Honoraria, etc.								
Non-voted O.	13,500 }	11,500	7,531	-3,919	..	-3,919		
S. (c) —2,000 }								
<i>See B—Voted.</i>								
Voted O.	85,000 }	1,19,000	1,03,195	-15,805	..	-15,805		
S. (b) 34,000 }								
Supplementary grant necessitated mainly by the holding of a special session in November-December 1932. Unforeseen extension of the spring session beyond the close of the financial year and consequent payment of a part of the allowances to members in 1933-34 account for the savings under both voted and non-voted. See Important comment.								
C.—Contingencies								
		5,000	4,379	-621	..	-621		
Expenditure on repair and maintenance of furniture met from P. W. D. grant. Also economy.								
D.—Grants-in-aid, Contributions, etc.								
O.	600 }	460	455	-7	..	-7		
S. (a) —140 }								
Totals	{ Non-voted	46,610	42,706	-3,904	..	-3,904		
	Voted	1,30,000	1,13,521	-16,479	..	-16,479		

IMPORTANT COMMENT.

Basis of estimates for allowances (Sub-head B.).—In the note under the appropriation account of this grant for 1931-32 it was suggested that the estimates for allowances should be framed on the assumption that extensions of the Session of the Council of State beyond the 31st March would occur in future unless there were very strong grounds for anticipating otherwise. On this point the Public Accounts Committee advised that the provision should be based on what happened during the past few years, i.e. provision should be made for a certain number of members only leaving before the 31st March, the remainder staying on after that date. If the adoption of this suggestion does not improve matters, the question will be re-opened in the 1934-35 Appropriation Report.

(a) Sanctioned in December.

(b) Voted in March.

(c) Sanctioned in March.

GRANT No. 30.—LEGISLATIVE ASSEMBLY AND LEGISLATIVE ASSEMBLY DEPARTMENT.

Major Head and Sub-head.	Final	Actual	Excess+	Net reasp.	Remainder
	Appropriation.	Expenditure.	Saving—	proprietary unadjusted or surrender,	ed+or—
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "22—GENERAL ADMINISTRATION".

A.—Legislative Assembly :

A. 1.—Pay of President and Deputy President

O.	52,000	52,400	47,145	—5,255	..	—5,255
S. (a)	400					

Voluntary surrender in salaries of President and Deputy President.

A. 2.—Pay of Officers	—	2,700	2,700
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A. 4.—Allowances, Honoraria, etc.

Non-voted O.	30,000	42,000	31,110	—10,860	..	—10,860
S. (a)	12,000					

Col. 1.—Addition in connection with special session in November 1932. Col. 6—Unanticipated extension of the March session beyond 31st March 1933 and consequent payment of allowances in 1933-34. See Note 1.

Voted O.	3,27,200	4,47,200	4,54,451	+7,251	+16,100	—8,849
S. (b)	1,20,000					

See A. 4.—Non-voted, for increase of original appropriation, also Note 1 below.

B.—Legislative Assembly Department :

B. 1.—Pay of Officers	—	85,200	84,437	—763	—1,000	+237
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B. 2.—Pay of Establishments	2,10,300	1,97,377	—12,923	—10,700	—2,223
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B. 3.—Allowances, Honoraria, etc.	42,400	45,391	+2,991	+1,600	+1,391
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See Note 2.

B. 4.—Contingencies	—	41,200	29,391	—11,809	—8,000	—5,809
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Col. 6—Economies, and inevitable postponement of telegram and redirection charges for payment in 1933-34, the question of incidence having been under consideration of the Government of India.

Totals	—	{ Non-voted Voted	94,400 8,29,000	78,285 8,13,747	—16,115 —15,253	—16,115 —15,253
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NOTES.

1. *Sub-head A. 4.—As in previous years the saving under this sub-head has contributed a good deal to the savings under the grant as a whole. See also Important comment under Grant No. 29—Council of State.*

2. *Sub-head B.3.—It is explained that the Department is not in a position to know what its liabilities will be on account of the Watch and Ward Officers and the police staff deputed in the financial year, as the number of sessions that are likely to be held or their duration cannot be anticipated. Moreover, the pay of the Watch and Ward Officer is only known after he actually joins and it is not certain that the same officer will be deputed for each session within the year. There was a similar excess of Rs. 2,511 in 1931-32 and prima facie it would appear possible to make a more accurate estimate of liabilities during the course of the year.*

(a) Sanctioned in March.

(b) Voted in March.

GRANT No. 31.—FOREIGN AND POLITICAL DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Net reappro-priation or surrender.	Remainder un-adjusted + or -				
			Rs.	Rs.						
MAJOR HEAD "22—GENERAL ADMINISTRATION".										
A.—Pay of Officers										
Non-voted . . .	1,74,800	1,69,879	—4,921	—1,524	—3,397					
Col. 6—Post of Political Secretary kept vacant for a certain period. Also appointment of officers on lower pay.										
Voted . . .	1,20,800	1,13,375	—7,425	—5,000	—2,425					
B.—Pay of Establishments . . .	3,68,500	3,36,474	—32,026	—30,895	—1,131					
C.—Allowances, Honoraria, etc.										
Non-voted O. 24,200 } S. (a) 3,000 }	27,200	19,892	—7,308	..	—7,308					
Additional appropriation for tour charges of two officers proved unnecessary. Non-receipt of debits for cost of passages also contributed to the final saving.										
Voted . . .	91,200	91,078	—122	..	—122					
D.—Postage, Telegram and Telephone Charges . . .	1,63,200	1,52,513	—10,687	—3,000	—7,687					
Col. 5 and 6—Exact forecast not possible, as expenditure depends on political situation and fluctuates considerably.										
E.—Other Contingencies . . .	30,300	27,735	—2,565	—3,000	+435					
F.—Special Facts Finding Committee:										
<i>F. 1.—Pay of Officers</i> . . .	..	1,524	+1,524	+1,524	..				
<i>F. 2.—Pay of Establishments</i> . . .	..	895	+895	+895	..				
Totals { Non-voted. 2,02,000 i Voted . . . 7,74,000	7,22,670	1,91,295	—10,705	..	—10,705					
			—51,930	—41,000	—10,930					

(a) Sanctioned in December.

GRANT No. 32.—HOME DEPARTMENT.

Major Head and Sub-head,	Final Appropriation	Actual Expenditure,	Excess + Saving —		reappro- priation or surrender	Remainder un- adjusted + or —				
			Rs.	Rs.						
MAJOR HEAD "22—GENERAL ADMINISTRATION."										
A.—Secretariat :										
A. 1.—Pay of Officers										
<i>Non-voted</i> O.	1,16,900									
S. (a) 25,723	1,42,623	1,52,135	+9,512			+9,512				
Under leave salary. Provision not made under the misapprehension that the charges were not debitable to this grant.										
Voted	58,400	58,885	+485	+453		+32				
A. 2.—Pay of Establishments	2,07,000	1,97,362	-9,638	-8,866		-972				
A. 3.—Allowances, Honoraria, etc.										
<i>Non-voted</i> O.	5,800									
S. (b) 1,385	5,185	5,169	-16	..		-16				
Voted	48,100	51,685	+3,585	+2,271		+1,314				
Col. 6.—Unnecessary surrender (Rs. 1,500) through oversight.										
A. 4.—Contingencies	58,000	47,680	-10,320	-9,972		-348				
Col. 5.—Smaller expenditure on postage and telegram charges and economies.										
A. 5.—Grants-in-aid, Contribu- tions, etc.										
O.	2,400									
S. (c) 1,035	3,425	3,439	+14	..		+14				
B.—Bureau of Public Information :										
B. 1.—Pay of Officers	36,100	30,823	-5,277	-5,250		-27				
B. 2.—Pay of Establishments	27,300	28,303	+1,103	+1,263		-150				
B. 3.—Other Charges	29,600	35,079	+5,479	+4,911		+568				
Col. 5.—Increased postal charges for publicity purposes, especially in connection with air mail.										
C.—Intelligence Bureau, Home Department :										
C. 1.—Pay of Officers	O. 1,19,600									
S. (d) 8,400	1,29,000	1,41,294	+12,294	+4,260		+8,094				
Col. 6.—Chief Superintendent's post converted into a gazetted post, but funds not transferred from C. 2 through oversight.										
C. 2.—Pay of Establishments	1,16,300	1,16,872	+572	+9,300		-8,728				
Soo C. 1.										
C. 3.—Allowances, Honoraria, etc.	53,200	53,710	+510	+1,600		-1,090				
C. 4.—Supplies and Services										
O. 2,700										
S. (d) 1,61,900	1,64,000	1,65,548	+1,548	+1,040		+508				
Col. 1.—Addition for fees to the Counsel employed in the Meerut Conspiracy Case, not originally provided for as the duration of the case could not be correctly estimated.										
C. 5.—Secret Service Contingen- cies (unaudited)	2,20,000	1,83,230	-36,670	-36,670						
Over-estimated.										
C. 6.—Other Contingencies	34,700	47,845	+13,145	+15,000		-1,855				
Col. 5.—To meet expenditure on Meerut case. Col. 6.—Executive reappropriation.										

(a) Sanctioned in December Rs. 24,688 and February Rs. 1,071.

(b) Sanctioned in December Rs. 1,000 and March Rs. 585.

(c) Sanctioned in January Rs. 880 and March Rs. 48.

(d) Sanctioned in December.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surren- der.		Remainder un- adjusted + or —. Rs.
				or surren- der.	adjusted	
<i>O.—Intelligence Bureau, Home Department—concl.</i>						
<i>O. 7.—Grants-in-aid, Contributions, etc.</i>	2,400	6,250	+3,850	+3,850	..	..
Under passage contribution.						
<i>O. 8.—Establishment Charges etc., paid to other Governments, Departments, etc.</i>	..	4,320	+4,320	+1,680	+2,640	..
Connected with Meerut case, provided for partly under Sub-heads C. 3 and C. 6.						
<i>D.—Reforms office :</i>						
<i>D. 1.—Pay of Officers</i>	..	..	..	..	..	..
Non-voted O. 75,600 ; S.(a) —7,500 ;	67,800	63,554	-3,946	-3,910	-36	..
Voted ..	20,500	21,988	+1,488	+1,620	-132	..
<i>D. 2.—Pay of Establishments</i>	33,300	33,710	+410	+770	-360	..
<i>D. 3.—Allowances, Honoraria, etc.</i>	..	..	..	..	..	..
Non-voted ..	1,200	4,135	+2,935	+3,460	-527	..
<i>Col. 5.—Under cost of passages; Col. 6.—Smaller expenditure for travelling expenses.</i>						
Voted ..	8,800	9,519	+719	+1,170	-451	..
<i>D. 4.—Contingencies.</i>	20,000	13,277	-6,723	-8,860	+2,137	..
<i>Col. 5.—Economy and less expenditure anticipated on telegrams. Col. 6.—Excessive reduction.</i>						
<i>D. 5.—Grants-in-aid, Contributions etc.</i>	..	..	..	..	..	..
<i>E.—English Charges (High Commissioner) on Stores</i>	1,200	1,633	+433	+430	-17	..
Grant represents minimum unit employed in framing Budget estimates.						
<i>F.—Loss or Gain by Exchange</i>	..	..	-4	-4	..	-4
<i>Totals</i>	<i>{ Non-voted</i> 9,41,033 <i>}{ Voted</i> 6,48,000	<i>{ Non-voted</i> 9,49,532 <i>}{ Voted</i> 6,28,935	<i>{ Non-voted</i> +8,499 <i>}{ Voted</i> -19,065	<i>{ Non-voted</i> -20,300 <i>}{ Voted</i> ..	<i>{ Non-voted</i> +8,499 <i>}{ Voted</i> +1,235	<i>{ Non-voted</i> .. <i>}{ Voted</i> ..

NOTE.

The final excess in the non-voted section occurs under sub-head A. 1 and is due to non-inclusion of provision for leave salary under a misapprehension. In the voted section the small excess occurs under sub-head A. 3 and was caused by unnecessary surrender.

(a) Sanctioned in March.

GRANT No. 33—PUBLIC SERVICE COMMISSION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.	reappro- priation un- or surrender,	Remainder adjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
<i>A.—Pay of Officers</i>					
O. 2,24,500 } S. (a) —30,900 } 1,93,400 1,93,370 —30 .. —30					
Col. 1.—Reduction in the number of Members by one and in the pay of the Chairman.					
B.—Pay of Establishments . . .	52,000	53,296	+1,296	+1,700	—404
<i>C.—Allowances, Honoraria, etc.</i>					
Non-voted O. 13,500 } S. (a) —5,000 } 8,500 7,300 —1,200 .. —1,200					
Col. 1.—Reduction owing to less touring and utilisation of coupes instead of full compartments as a measure of economy. Col. 6.—Savings offered for surrender too late for acceptance.					
Voted	17,000	13,483	—3,517	—3,500	—17
Col. 5.—Non-utilisation of provision for Delhi Conveyance allowance and less touring.					
D.—Grants-in-aid, Contributions, etc.	1,200	1,200	..	..	..
<i>E.—Supplies and Services-</i>					
O. 50,000 } S. (b) 10,000 } 60,000 58,987 —1,013 .. —1,013					
Col. 1.—Addition connected with the examination for admission to Indian Military Academy and for recruitment to clerical staff of the Government of India Secretariat and its attached offices.					
F.—Contingencies	14,000	16,736	+2,736	+1,800	+936
Col. 5.—Increase in postal rates, and additional postage charges incurred in holding the Indian Military Academy and Ministerial Service Examinations. Col. 6.—Debit for house-tax on Metcalfe House received late in the year and for the first time.					
Totals Non-voted 2,03,100 2,01,870 —1,230 .. —1,230 Voted . 1,43,000 1,42,502 —498 .. —498					

NOTE.

The total fees reported to have been realised during 1932-33, in respect of the examinations conducted by the Public Service Commission amounted to Rs. 1,01,752. This is about Rs. 4,000 more than the figure shown by the accounts maintained in the office of the Accountant-General, Central Revenues; the difference is under investigation.

(a) Sanctioned in December.
(b) Voted in March.

IMPORTANT COMMENT.

Delays in furnishing receipts, etc.—There have been some cases of serious delays in furnishing payees' receipts in respect of amounts drawn in contingent bills and adjustment bills in respect of advances drawn for travelling allowance, in the office of the Public Service Commission. For example, payees' receipts for sums of Rs. 506 and Rs. 62 drawn in March 1931 were not furnished until July 1933 after about 15 reminders and letters were issued from the Pay and Accounts Office and the Audit Office, no reply or explanation having been received in the meantime. Advances of Rs. 19 and Rs. 21 for travelling allowance drawn in December 1932 still remain under objection in the books of this office (February 1934) for want of adjustment bills, although in each case five letters and reminders have issued in the meantime. Payees' receipts are awaited for sums of Rs. 608 drawn in December 1932 and for Rs. 155 drawn in January 1933. Payees' receipts for a sum of Rs. 1,778 drawn in December 1932 were not received until August 1933. The attention of the Secretary has been drawn to these delays, but his comments are still awaited (February 1934).

GRANT No. 34.—LEGISLATIVE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro-priation un- adjusted or surrendered.	Remainder + or —.	
					Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".						
A.—Pay of Officers						
Non-voted O.	1,71,900	1,75,830	1,75,695	-135	..	-135
S. (a) 3,930						
Voted	47,600	42,011	-5,589	-5,500	-89	
B.—Pay of Establishments		1,78,200	1,67,291	-10,909	-10,700	-209
C.—Allowances, Honoraria, etc.						
Non-voted O.	3,300	4,600	4,247	-253	..	-353
S. (b) 1,200						
Col. 1.—Addition for tour by solicitors.						
Voted	37,200	33,573	-1,627	-400	-1,227	
D.—Grants-in-aid, Contributions, etc.						
O. 1,800	2,380	2,358	-22	..	-22	
S. (c) 580						
Col. 1.—Addition to meet cost of passages not originally anticipated.						
E.—Contingencies	30,000	25,449	-4,551	..	-4,551	
Savings not surrendered as the amount of work bills to be adjusted could not be accurately forecasted.						
Totals	Non-voted. 1,82,710	1,82,300	-410	..	-410	
	Voted . 2,93,000	2,70,324	-22,676	-16,000	-6,076	

(a) Sanctioned in January Rs. 4,500 and March—Rs. 900.

(b) Sanctioned in January Rs. 1,500 and March—Rs. 300.

(c) Sanctioned in January.

GRANT No. 35.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappro- priation or surrender.		Remainder un- adjusted + or —
				Rs.	Rs.	

MAJOR HEAD "22—GENERAL ADMINISTRATION."

A.—Pay of Officers

Non-voted O.	1,54,400					
S. (a)—20,677		1,33,723	1,36,891	+3,168	..	+3,168

Col. 1.—Reduced as one of the posts was held by a voted officer. Col. 6.—Unanticipated belated debit for leave salary.

Voted	67,800	87,359	+19,559	+20,173	—614	
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Col. 5.—To meet the pay of the voted officer. See A. non-voted.

B.—Pay of Establishments . . .	2,61,500	2,28,247	—23,253	—23,253	..	
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Reorganisation of the Staff in consequence of retrenchment (Rs. 16,300) and vacancies (Rs. 6,953).

C.—Allowances, Honoraria, etc.

Non-voted O.	9,600					
S. (b)—2,860		6,740	6,307	—433	..	—433

Col. 1.—Reduction due mainly to less touring and smaller expenditure on move.

Voted	69,400	63,916	—5,484	—5,300	—184	
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D.—Grants-in-aid, Contributions, etc.

O.	3,000					
S. (c)—201		2,799	2,795	—1	..	—1

E.—Contingencies	48,300	45,147	—3,153	—2,920	—233	
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F.—Office of the Keeper of Records:

F. 1.—Pay of Officers . . .	16,200	16,200	
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F. 2.—Pay of Establishments .	65,500	66,349	+849	+920	—71	
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F. 3.—Allowances, Honoraria, etc.	900	1,072	+172	+195	—23	
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F. 4.—Contingencies . . .	5,400	4,313	—1,087	—1,115	+28	
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Col. 5.—Economy.

Totals	Non-voted	1,43,282	1,45,996	+2,714	..	+2,734
	Voted	5,25,000	5,12,603	—12,397	—11,300	—1,097

(a) Sanctioned in December—Rs. 11,710 and March—Rs. 8,967.

(b) Sanctioned in December—Rs. 109 and March—Rs. 2,061.

(c) Sanctioned in March.

GRANT No. 36.—FINANCE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving --	Net reappro-		Remainder un- adjusted + or --
				or surrender.	or or	
	Rs.	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD "22—GENERAL ADMINISTRATION".						
A.—Ordinary Branch:						
A. 1.—Pay of Officers						
Non-voted	O. 1,02,200 } S. (a) —649 }	1,01,551	1,01,551	..	..	-
Voted	.	1,05,500	1,11,201	+5,701	+5,695	+6
A. 2.—Pay of Establishments	2,65,200	2,33,337	—31,863	—31,247	—616	
Col. 5.—Retrenchment and vacancies.						
A. 3.—Allowances, Honoraria, etc.						
Non-voted	O. 6,500 } S. (a) —1,998 }	4,502	4,503	+1	..	+1
Col. 1.—Reduction as a result of retrenchment.						
Voted	.	72,500	70,185	—2,315	—1,315	—1,000
A. 4.—Contingencies	.	40,700	31,722	—8,978	—8,600	—378
Col. 5.—Retrenchment.						
A. 5.—Grants-in-aid, Contribu- tions, etc.						
Non-voted	O. 600 } S. (a) —537 }	63	63	..	..	..
Voted	.	400	..	—400	—400	..
B.—Military Finance:						
B. 1.—Pay of Officers						
Non-voted	O. 1,28,300 } S. (b) —10,935 }	1,17,365	1,17,011	—354	..	—354
Voted	.	1,08,100	1,00,626	—7,474	—7,500	+26
B. 2.—Pay of Establishments	2,54,400	2,58,128	+3,728	+3,150	+578	
B. 3.—Allowances, Honoraria, etc.						
Non-voted	O. 4,400 } S. (b) —100 }	4,300	4,227	—73	..	—73
Voted	.	70,400	63,493	—6,907	—7,850	+943
Col. 5.—Retrenchment and economy.						
B. 4.—Contingencies	.	14,800	13,741	—1,059	—860	—199
B. 5.—Grants-in-aid, Contribu- tions, etc.		3,000	2,878	—122	..	—122
	Non-voted	2,30,781	2,30,233	—548		—548
Totals	Voted	9,32,010	8,82,433	—49,567	—48,927	—640

(a) Sanctioned in March.

(b) Sanctioned in February—March.

GRANT No. 38.—COMMERCE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Net reappro-priation or surrender	Remainder un-adjusted + or -
			Rs.	Rs.		

MAJOR HEAD " 22—GENERAL ADMINISTRATION."

A.—Pay of Officers

Non-voted O. S. (a)	97,600 20,194 }	1,17,794	1,17,824	+30	..	+30
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Col. 1.—Addition for pay of officers appointed in connection with the Ottawa Conference work.

Voted	.	72,100	65,674	-6,426	-6,400	-26
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B.—Pay of Establishments	.	1,95,700	1,84,641	-11,059	-10,700	-359
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C.—Allowances, Honoraria, etc.

Non-voted O. S. (b)	4,600 —490 }	4,110	3,180	-930	..	-930
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Less touring.

Voted	.	57,500	55,164	-2,336	-1,900	-436
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D.—Contingencies	.	26,900	26,810	-90	..	-90
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E.—Grants-in-aid, Contributions, etc.

O. S. (c)	1,800 2,555 }	4,385	3,505	-880	..	-880
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Additional appropriation (Col. 1) proved excessive.

F.—Deduct—Establishment charges recovered from other Governments, Departments, etc.	.	-13,200	-13,170	+30	..	+30
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Totals	{ Non-voted . . .	1,26,239	1,24,509	-1,730	..	-1,730
	{ Gross . . .	3,52,200	3,32,289	-19,911	-19,000	-911
	{ Deductions . . .	-13,200	-13,170	+30	..	+30
	{ Net . . .	2,39,000	3,19,119	-19,881	-19,000	-881

(a) Sanctioned in August Rs. 1,024; December Rs. 15,000 and February Rs. 3,600.

(b) Sanctioned in August Rs. 910 and March—Rs. 1,400.

(c) Sanctioned in November Rs. 885; December Rs. 1,540 and February Rs. 60.

GRANT No. 39.—ARMY DEPARTMENT.

Major Head and Sub-head,	Final Appropriation,	Actual Expenditure,	Excess + Saving—	Net re-appropriation or surrender,		Remainder un-adjusted + or —,
				Rs.	Rs.	
MAJOR HEAD "22—GENERAL ADMINISTRATION".						
A.—Pay of Officers						
Non-voted	O. 87,700 S. (a) 2,113 }	85,587	84,955	—632	..	—632
Voted	..	83,700	61,008	—22,692	—22,800	+108
<i>Col. 5.—Partly for abolition of posts.</i>						
B.—Pay of Establishments	..	2,74,700	2,41,806	—32,894	—33,000	+196
<i>Col. 5.—Retrenchment.</i>						
C.—Allowances, Honoraria, etc.						
Non-voted	O. 2,500 S. (a) 658 }	1,842	1,812	—30	..	—30
Voted	..	57,900	51,227	—6,673	—6,000	—673
D.—Grants-in-aid, Contributions, etc.						
	O. 1,800 S. (a) 8 }	1,808	1,808	..	..	..
E.—Postage, Telegram and Telephone Charges	..	18,000	17,990	—10	+474	—484
F.—Other Contingencies	..	19,700	22,372	+2,672	—474	+3,146
<i>Col. 6.—Mainly for railway credit notes adjusted after the close of the year.</i>						
Totals { Non-voted	..	89,237	88,576	—662	..	—662
Voted	..	4,54,000	3,94,403	—59,597	—61,800	+2,203

(a) sanctioned in March.

GRANT No. 40.—DEPARTMENT OF INDUSTRIES AND LABOUR.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Net reappro-	Remainder un-
			Saving —		
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "22—GENERAL ADMINISTRATION".

A.—Pay of Officers

Non-voted	O. 1,09,700	1,09,200	1,09,497	+297	..	+297
	S. (a) —500					

Voted	91,400	95,507	+4,107	+4,000	+107
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Col. 5.—To meet additional expenditure on leave salary not originally anticipated.

B.—Pay of Establishments	2,62,500	2,44,176	-18,324	-15,500	-2,824
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Col. 5.—Partly for reduction of certain posts.

C.—Allowances, Honoraria, etc.

Non-voted O.	4,100	2,300	3,084	+284	-220	+504
S. (a) —1,300						

Col. 5.—Unanticipated debit for travelling allowance after close of the year.

Voted	59,200	58,369	-831	-1,100	+269
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D.—Contingencies	28,900	26,035	-2,845	-1,000	-945
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E.—Grants-in-aid, Contributions, etc.	1,200	1,119	+219	+320	-1
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Totals { Non-voted :	1,13,200	1,14,000	+800	..	+800
{ Voted :	4,42,000	4,24,107	-17,893	-14,500	-3,393

(a) Sanctioned in February.

GRANT No. 41.—CENTRAL BOARD OF REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or unadjusted	Remainder adjusted or surrendered. + or —				
			Rs.	Rs.						
MAJOR HEAD "22—GENERAL ADMINISTRATION".										
A.—Pay of Officers										
Non-voted O. S. (a) 9,412	77,700 } } 87,112	87,111	—1	..	..	—1		
Voted	.. . .	29,400	29,777	+377	+377	..			
B.—Pay of Establishments	.. . .	78,900	76,295	—2,604	—2,600	—			
C.—Allowances, Honaria, etc.										
Non-voted O. S. (b) 500	6,800 } } 7,300	7,048	—252	..	..	—252		
Voted	.. . .	24,200	22,152	—2,048	—2,000	—48			
D.—Contingencies	.. . .	12,500	12,822	+322	..	+322			
E.—Grants-in-aid, Contributions, etc.										
Non-voted	.. . .	600	600	+100	—	+100			
Voted	.. . . .	..	509	+509	+4,223	—3,714		
Totals	{ Non-voted .. 94,912 { Voted .. 1,45,000	94,759 1,41,556	—153 —3,444	..	..	—153 —3,444		

(a) Sanctioned in January Rs. 313 and February Rs. 6,000.
(b) Sanctioned in March.

GRANT NO. 42.—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

Major Head and Sub-head,	Final Appropriation.	Actual Expenditure.	Excess +	Net reappro- priation or surrender.	Remainder un- adjusted + or —		
			Saving —			Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."							
A.—Madras	38,000	34,500	—3,500	—3,500	..		
B.—Bombay							
<i>Non-voted. O.</i> 24,000}							
S. (a) 95,010} 1,19,010	1,19,410		+400	..			+400
<i>Voted</i>	1,34,000	40,352	—93,648	—92,450			—1,198
<i>Col. 5.—See B—Non-voted.</i>							
C.—Bengal							
<i>Non-voted</i>	8,000	7,692	—308	..			—308
<i>Voted</i>	12,000	11,651	—349	..			—349
D.—Burma							
<i>Non-voted. O.</i> 4,000}							
S. (b) 780} 4,780	4,774		—6	..			—6
<i>Voted</i>	60,000	59,057	—943	—950			+ 7
Totals	{ Non-voted. 1,31,790	1,31,876	+86	..			+86
	{ Voted . 2,44,000	1,45,560	—98,440	—98,900			—1,540

(a) Sanctioned in January Rs. 92,450 and February Rs. 2,500.

(b) Sanctioned in January.

Major Head and Sub-head,	Final Approp- riation, Rs.	Actual Expendi- ture, Rs.	Excess + Saving — Rs.	reappro- priation or surrende- r. + or — Rs.	Net adjusted Rs.	Remainder un- adjusted Rs.
MAJOR HEAD "23—AUDIT".						
A.—Auditor General :						
A. 1.—Pay of Auditor General	54,000	54,000	..	..	..	..
A. 2.—Pay of Establishments	2,62,800	2,54,891	-7,809	-7,200	-609	
A. 3.—Allowances, Honoraria, etc.						
Non-voted O. 11,000 } S. (a) -4,900 }	6,100	3,840	-260	..	-260	
Col. 1.—Reduction due to retrenchment and economy.						
Voted .. . 9,500 8,770 -730 -1,200 +470						
Col. 6.—Unforeseen tours towards the end of the year.						
A. 4.—Contingencies .. . 15,000 10,562 -4,438 -3,500 -838						
B.—Officers of the Indian Audit Department :						
B. 1.—Pay of Officers						
Non-voted .. . 6,86,600 6,80,576 -5,424 +5,000 -10,424						
Col. 5.—Unanticipated change in the incidence of leave salary of an officer.						
Voted .. . 10,24,400 9,70,666 -53,734 -80,000 +6,266						
Col. 5.—Retrenchment and economy. Col. 6.—Insufficient allowance made for adjustment of leave salaries after close of year.						
B. 2.—Allowances, Honoraria, etc.						
Non-voted O. 71,300 } S. (a) -14,600 }	56,700	56,144	-566	..	-566	
Col. 1.—Reduction due to retrenchment and economy.						
Voted .. . 93,400 87,586 -5,814 -5,400 -414						
B. 3.—Deduct—Amount recovered from other Govt. ernments, Departments, etc.						
Non-voted .. . -36,100 -40,839 -4,789 -5,000 +211						
Voted .. . -1,10,200 -1,10,164 +9,036 +8,750 +286						
C.—Civil Offices of Accounts and Audit :						
C. 1.—Pay of Establishments 70,24,200 69,46,340 -77,860 -62,693 -15,187						
Col. 5.—Decentralisation of the Commercial Audit Department mainly.						
C. 2.—Allowances, Honoraria, etc.						
Non-voted O. 49,800 } S. (a) -10,840 }	38,960	39,863	+903	..	+903	
Col. 1.—Reduction due to retrenchment and economy.						
Voted .. . 4,25,400 3,61,544 -63,856 -62,147 -1,709						
Col. 5.—See C. I.						
C. 3.—Supplies and Services and Contingencies 3,88,600 3,52,780 -35,820 -34,782 -1,038						
Col. 5.—Mainly decentralisation of Commercial Audit and economy.						
C. 4.—Deduct—Lump Reduction on account of Retrenchment .. . -59,000 .. +59,000 +59,000 ..						
Fully realised.						
(*) Sanctioned in February—March.						

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Not reappro- priation or surren- der.	Remainder un- adjusted + or -.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
D.—Establishment Charges paid to other Governments, Departments, etc..	6,000	1,310	—4,690	+200	—4,890	
<i>Col. 6.—Provision in the Punjab Circle made under a misapprehension. See Note 1.</i>						
E.—Defect—Establishment Charges recovered from other Governments, Departments, etc.						
D. —6,000 S. (a) —2,520 }		—8,148	+372	..	+372	
<i>Col. 1.—Non-voted officer posted as Examiner of Local Fund Audit in Bihar and Orissa. Hence the increase in appropriation.</i>						
Voted	—6,32,200	—6,44,209	—12,009	—23,423	+11,414	
<i>Col. 6.—Smaller recovery owing mainly to reduction in establishment. In North West Frontier Province, provision includes recovery of leave and pension contributions which are creditable to receipt heads. See Note 1.</i>						
F.—Lump Sum Reserves for Temporary Establishments	1,00,000	..	—1,00,000	—1,00,000	..	
Surrender due mainly to retrenchment.						
G.—Works	7,100	6,468	—632	—378	—254	
Totals. {	Gross	8,41,760	8,36,423	—5,337	+5,000	—10,337
	Deductions	—44,820	—49,037	—4,417	—5,000	+583
	Net	7,97,140	7,37,386	—9,754	..	—9,754
Voted {	Gross	92,97,400	90,01,017	—2,96,333	—2,78,200	—18,183
	Deductions	—7,51,400	—7,54,373	—2,973	—14,673	+11,200
	Net	85,46,000	82,46,644	—2,99,356	—2,92,873	—6,483

NOTES.

1. Attention of Accounts officers has been drawn to the instances of wrong provision noticed under sub-heads D and E—Voted.

2. Final savings are 0·07 per cent. (voted), and 1·2 per cent. (non-voted) as against 0·4 per cent. (voted) and 6·8 per cent. (non-voted) in the previous year. The estimating and control of expenditure of this grant have progressively improved in recent years and in 1932-33 were markedly efficient.

(a) Sanctioned in February—March.

GRANT No. 44.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.	Net reappropriation or un- adjusted surrender.		Remainder +or- Rs.
				Rs.	Rs.	
MAJOR HEAD "24—ADMINISTRATION OF JUSTICE."						
A.—Law Officers—Paid to provincial Governments for services rendered to the Central Government by certain Law Officers.						
Voted O. S. (a) 7,000	50,000	57,000	54,601 —2,399	..	..	—2,399
Col. 1.—Addition for contributions to the Assam Government.						
Col. 5.—Mainly in Bengal (Rs. 2,399), owing to certain claims for 1932-33 having been accepted and adjusted in 1933-34.						
Total .	57,000	54,601	—2,399	..	..	—2,399

(a) Voted in March.

GRANT No. 45.—POLICE.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —.		Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
			Rs.	Rs.		
MAJOR HEAD "26—POLICE."						
A.—Baroda Cantonment Police:						
A. 1.—Pay of Establishments .	6,000	5,384	—616	—317		—299
A. 2.—Establishment Charges paid to other Governments, Departments, etc. .	900	808	—92	..		—92
A. 3.—Other Charges .	1,600	1,075	—525	..		—525
Economy in travelling allowances and contingencies.						
B.—Charges for Passport work done by the Police Department, Bombay:						
B. 1.—Pay of Establishments						
Non-voted .	1,900	1,254	—646	..		—646
Voted .	5,400	4,696	—704	—700		—4
B. 2.—Other Charges						
Non-voted .	100	36	—64	..		—64
Voted .	1,500	1,449	—160	..		—160
C.—Lump Sum Charges paid to Provincial Governments:						
C. 1.—Bombay :						
O. 49,000 ;	58,000	55,981	—2,019	+361		—2,380
S. (a) 9,000 ;						
Col. 1.—Addition for guards supplied to the Karschi Currency office in 1931-32 and 1932-33. Col. 6.—Owing to slack pilgrim traffic and non-utilisation of provision for house-rent allowances, the constabulary having been provided with Government rent-free quarters.						
C. 2.—Bengal						
O. 92,000 ;	96,000	95,456	+456	+511		—55
S. (a) 3,000 ;						
C. 3.—United Provinces	13,000	10,937	—2,063	—750		—1,313
Col. 6.—Less employment of police guards (Rs. 728) and smaller expenditure on remittances of treasures (Rs. 585).						
C. 4.—Punjab .	8,800	8,947	+147	+1,025		—878
Provision based on average rate of pay proved excessive.						
C. 5.—Bihar and Orissa .	2,000	1,867	—133	—130		—3
E.—Other Expenditure.						
Non-voted O. 3,000 ;						
S. (b) 5,312 ;	8,312	8,379	+67	..		+67
Col. 1.—Addition for police in connection with Civil Disobedience movement.						
Voted .	2,700	2,420	—280	..		—280
Totals { Non-voted .	10,312	9,669	—643	..		—643
Totals { Voted .	1,95,000	1,89,011	—5,989	..		—5,989

(a) Voted in March.

(b) Sanctioned in February.

GRANT No. 46.—PORTS AND PILOTAGE.

See also Commercial Appendix.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reapprop. or surrender.	unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD " 27—PORTS AND PILOTAGE."					
A.—Bengal Pilot Service :					
A. 1.—Pay and Allowances of Officers and Men Afloat:					
A. 1 (1).—Pay of Officers					
Non-voted	40,300	43,635	+3,135	+3,135	..
Voted	53,200	48,809	-4,391	-4,100	-191
A. 1 (2).—Pay of Establishments	53,000	52,216	-784	-600	-184
A. 1 (3).—Contingencies	26,200	25,250	-950	-900	-50
A. 2.—Victualling Allowances of Officers and Men Afloat					
Non-voted O.	1,200				
S. (a) 242 1,224 1,224 ..					
Voted	31,200	27,228	-3,974	-1,600	-2,374
Cols. 5 and 6.—Less consumption of provisions on account of retrenchment. Out of anticipated savings, Rs. 3,532 were offered for surrender but only Rs. 1,600 were accepted by Government.					
A. 3.—Purchase of Marine Stores and Coal for the building, repairs and outfit of Ships and Vessels :					
A. 3 (1).—Building, repairs and outfit of ships	93,600	75,936	-17,664	-10,660	-7,104
Cols. 5 and 6.—Economy in repairs and stores. Savings anticipated Rs. 17,500, accepted by Government Rs. 10,580.					
A. 3 (2).—Coal	64,000	58,918	-5,082		-5,082
Economy in consumption. Savings of Rs. 5,000 were reported to Government but not accepted.					
A. 4.—Pilotage and Pilot Establishments :					
A. 4 (1).—Pay of Officers					
Non-voted O.	5,61,000				
S. (a)—55,624 4,72,376 4,58,176. —14,200 —3,135 —11,065					
Col. 4.—Casualties, and less night fees earned by Pilots due to general trade depression. Savings anticipated Rs. 98,600, accepted by Government Rs. 91,759.					
Voted	1,09,000	1,02,531	-7,369	-5,900	-1,469
A. 4 (2).—Allowances, Honoraria, etc.					
Non-voted	25,500	26,688	+1,188	..	+1,188
Chiefly under cost of passages (Rs. 1,153).					
Voted	26,300	26,601	+301	+1,600	-1,299
Col. 6.—Less leaving and joining expenses by pilots.					
A. 4 (3).—Contingencies	5,000	4,873	-127	+900	-1,027
Col. 5.—For payment to the Port Commissioner, Calcutta, for preparation of certain statements. Col. 6.—Work subsequently not proceeded with.					
B.—Direction (Headquarters Establishments) :					
B. 1.—Pay of officers	39,400	39,435	+35	+35	..
B. 2.—Pay of Establishments	700	696	-4	..	-4
B. 3.—Allowances, Honoraria, etc.					
Non-voted O.	4,500				
S. (a)—900 3,600 3,778 +178 -35 +233					
Col. 6.—Surrender (Col. 1) proved excessive.					
Voted	700	708	+8	..	+8
B. 4.—Contingencies	1,700	1,492	-208	..	-208
B. 5.—Grants-in-aid, Contributions, etc. 600	600		..	..	..
	) Sanctioned in March.				

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving—. Rs.	Respp o- priation or surrender. Rs.	Net un- adjusted + or - Rs.	Remainder Rs.
C.—Ports Establishments—Principal Officers and their Establishments:						
C. 1.—Madras District:						
C. 1 (1).—Pay of Officers						
O. 23,900 S. (a) 1,100 } 22,800	22,712	—88	..	..	—58	
C. 1 (2).—Grants-in-aid, Contributions, etc.	800	750	—50	..	—50	
C. 1 (3).—Other Charges						
Non-voted	2,600	4,056	+1,456	+1,400	..	+56
Col. 5.—Travelling and other allowances for an officer transferred from Bombay.						
Voted	300	..	—300	—260	..	—100
Absence of claims under the Workmen's Compensation Act,						
C. 1 (4).—Establishment Charges paid to other Governments, Departments, etc.	7,200	6,663	—537	—550	..	+13
C. 1 (5).—Deduct—Amount recovered from local Government	—15,800	—15,823	—23	—300	..	—228
C. 1 (6).—Deduct—Amount recovered for Lighthouse work	—6,000	—6,176	—176	—150	..	—26
C. 2.—Bombay District:						
C. 2 (1).—Pay of Officers						
Non-voted	31,400	31,721	+321	+36	..	+285
Voted	5,000	4,860	—140	—100	..	—40
C. 2 (2).—Pay of Establishments	14,200	13,194	—1,006	..	..	—1,006
C. 2 (3).—Grants-in-aid, Contributions, etc.	1,200	1,212	+12	..	..	+12
C. 2 (4).—Other Charges						
Non-voted	10,200	10,428	+228	..	..	+228
Voted	13,500	11,203	—2,297	—550	..	—1,747
Col. 6.—Economy.						
C. 3.—Karachi District:						
C. 3 (1).—Pay of officers	18,500	18,666	+166	+166	..	..
C. 3 (2).—Pay of Establishments	7,600	7,080	—515	—500	..	—5
C. 3 (3).—Grants-in-aid, contributions, etc.	600	600	..	..	..	..
C. 3 (4).—Other Charges						
Non-voted O. 3,200 S. (a) 300 } 2,900	2,562	—338	—202	—186	..	
Voted	4,700	5,390	+690	+663	..	+27
C. 3 (5).—Deduct—Amount recovered for Lighthouse work						
Non-voted	—1,800	—1,800	..	..	..	..
Voted	—1,400	—1,400	..	..	..	..
C. 3 (6).—Deduct—Amount recovered from Provincial Government on account of work undertaken under the Inland Steam Vessels Act						
Non-voted	—800	—820	—20	..	..	—20
Voted	—200	—180	+20	..	..	+20

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Net reappro- priation or surrender.	Remainder un- adjusted + or -.
			Rs.	Rs.		
C.—Ports Establishments, etc.—contd.						
C. 4.—Aden District:						
<i>C. 4 (1).—Pay of Officers</i>	15,300	16,541	+1,541	-3,284	+3,284	-1,743
Col. 6.—Leave salary drawn partly in England.						
<i>C. 4 (2).—Pay of Establish- ments</i>	8,500	8,086	-414	-163	-163	-251
<i>C. 4 (3).—Grants-in-aid, Con- tributions, etc.</i>	4,900	768	-4,132	-4,256	-4,256	+124
Col. 5.—Provision for leave and pension contribution was not required.						
C. 4 (4).—Other Charges						
<i>Non-voted</i>	2,500	3,103	+603	+595	+595	+8
<i>Voted</i>	6,400	6,118	-282	..	..	-282
C. 4 (5).—Deduct—Amount recovered for Light- house work						
<i>Non-voted</i>	-1,400	-1,440	-40	..	..	-40
<i>Voted</i>	-900	-900	..	..	..	..
C. 4 (6).—Deduct—Establishment charges recovered from other Governments, Departments, etc.						
	-2,821	-2,821	-400	-400	-400	-2,421
Col. 6.—Unanticipated recoveries from the Admiralty.						
C. 5.—Calcutta District:						
C. 5 (1).—Pay of Officers						
<i>Non-voted</i>	34,600	36,856	+2,256	+2,253	+2,253	-27
<i>Voted</i>	4,700	4,715	+15	+15	+15	..
C. 5 (2).—Pay of Establish- ments						
	25,700	26,294	+594	+600	+600	-6
C. 5 (3).—Grants-in-aid, Con- tributions, etc.						
<i>Non-voted</i>	1,200	1,335	+135	..	..	+135
<i>Voted</i>	..	720	+720	..	..	+720
Passage contribution of the wireless Telegraph Inspector. Provision omitted under a misapprehension.						
C. 5 (4).—Other Charges						
<i>Non-voted O.</i>	10,100	..	..	..	..	..
S. (a) —1,000	9,100	6,535	-2,565	-2,434	-2,434	-131
Cols. 1 and 5.—Reduction, as no house-rent was drawn by the principal officer.						
Voted	31,400	28,911	-2,489	-2,015	-2,015	-474
Col. 5.—Less expenditure on repairs of launch and economy.						
C. 5 (5).—Deduct—Amount recovered for Light- house work						
<i>Non-voted</i>	-1,500	-1,500	..	..	..	..
<i>Voted</i>	-1,000	-1,000	..	..	..	..
C. 6.—Chittagong (Sub-District):						
C. 6 (1).—Pay of Officers	7,100	7,128	+28	+23	+23	..
C. 6 (2).—Pay of Establish- ments	5,000	5,033	+53	..	..	+53
C. 6 (3).—Grants-in-aid, Con- tributions, etc.	300	500	..	..	..	..

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro. priation or surrender.	Remainder unadjusted or surrendered.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments, etc.—concl'd.					
C. 6 (4).—Other Charges					
Non-voted O. 300					
S. (a) —100 }	100	72	-88	-28	-60
Voted	2,300	790	-1,510	-1,500	-10
Col. 5.—Smaller travelling charges, absence of expenditure under Workmen's Compensation Act and sale of motor launch.					
C. 6 (5).—Deduct.—Amount recovered for Lighthouse work					
	—600	—600	..	..	..
C. 6 (6).—Deduct.—Amount recovered from Provincial Governments					
	..	—70	—70	..	—70
C. 7.—Rangoon District:					
C. 7 (1).—Pay of Officers	30,000	30,393	+393	+377	+16
C. 7 (2).—Pay of Establishments	25,700	27,715	+2,015	+1,700	+315
C. 7 (3).—Grants-in-aid, Contributions, etc.					
Non-voted	1,200	1,316	+116	..	+116
Voted	..	720	+720	..	+720
Under passage contributions.					
C. 7 (4).—Other Charges					
Non-voted	11,200	12,058	+858	+900	-42
Voted	17,000	22,101	+5,101	+6,300	-1,199
Col. 5.—Enhanced rent for office accommodation.					
C. 7 (6).—Deduct.—Amount recovered for Lighthouse work					
Non-voted	—7,800	—8,700	—900	—900	..
Voted	—5,700	—6,683	—983	—600	—383
D.—Ports Establishments—Shipping Offices:					
D. 1.—Bombay District:					
D. 1 (1).—Pay of Officers					
Non-voted O. 16,400					
S. (a)—14,400 }					
Appointment of a voted officer.					
Voted	13,500	23,160	+9,660	+9,660	..
See D. 1(1).—Non-voted.					
D. 1 (2).—Pay of Establishments					
	27,600	26,573	-1,027	-1,025	-2
D. 1 (3).—Other Charges					
Non-voted O. 7,400					
S. (a)—7,400 }					
See D. 1(1).—Non-voted.					
Voted	25,100	30,256	+5,156	+5,160	-4
See D. 1(1).—Non-voted.					
D. 2.—Calcutta District:					
D. 2 (1).—Pay of Officers	27,400	28,487	+1,087	-1,258	+2,345
Col. 6.—Belated adjustment of the share of leave salary.					
D. 2 (2).—Pay of Establishments					
	28,900	27,579	-1,321	-1,320	-1
D. 2 (3).—Other Charges					
	34,700	33,589	-1,111	-1,643	+532
E.—Ports Establishments—Ship Survey Department:					
E. 1.—Bombay District:					
E. 1 (1).—Pay of Officers					
Non-voted O. 54,000					
S. (a)—1,000 }	53,000	51,053	-1,948	..	-1,948
Voted	7,900	7,430	-470	-200	-270

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation, or surrender.	Remainder un- adjusted + or -.
			Rs.	Rs.		
E.—Ports Establishments—Ship Survey Department—contd.						
E. 1 (2).—Pay of Establishments.	6,600	5,961	—639	..	—639	
E. 1 (3).—Allowances, Honoraria, etc.	Non-voted O. 24,300 S.(a) —200 }	24,100	24,072	—28	..	—28
Voted	5,600	5,270	—330	—75	—255	
E. 1 (4).—Contingencies	5,400	5,232	—168	..	—168	
E. 1 (5).—Grants-in-aid, Contributions, etc.	2,400	2,531	+151	+151	..	
E. 1 (6).—Deduct—Amount recovered from Provincial Government:	Non-voted O. —2,300	—3,116	—816	..	—816	
Recoveries fluctuate with the net expenditure on the Ship Survey Department.	Voted —500	—474	+26	..	+26	
E. 3.—Madras District:						
E. 3 (1).—Pay of Officers	O. 12,200 S. (a) —600 }	11,600	11,520	—80	..	—80
E. 3 (2).—Allowances, Honoraria, etc.	2,200	2,379	+679	+1,000	—321	
Col. 5.—Travelling allowance, Sunday fees, etc., in connection with the supervision of a new Launch. Col. 6.—Curtailment of tour.						
E. 3 (3).—Grants-in-aid, Contributions, etc.	600	600	..	..	..
E. 4.—Calcutta District:						
E. 4 (1).—Pay of Officers	Non-voted O. 64,800 Voted 8,000	65,543	+743	+744	—71	
E. 4 (2).—Pay of Establishments	4,800	4,476	—124	..	—124	
E. 4 (3).—Allowances, Honoraria, etc.	Non-voted O. 26,200 S. (a) —100 }	26,100	25,229	—871	—744	—127
Voted 4,500	4,082	—418	—300	—118		
E. 4 (4).—Contingencies	3,000	3,010	+10	+100	—90	
E. 4 (5).—Grants-in-aid, Contributions, etc.	5,000	2,984	—16	..	—16	
E. 4 (6).—Deduct—Amount recovered from Provincial Governments.	Non-voted O. —43,100 S. (a) 19,200 }	—62,300	—67,706	—5,406	—5,050	—356
Voted —3,400	—4,637	—1,237	—1,800	+563		
Col. 5.—Half share of cost of the Joint Ship Survey Department borne by Bengal Government instead of 1/3 share as previously.						
E. 5.—Chittagong (Sub-District):						
E. 5 (1).—Establishment and other charges paid to other Governments, Departments, etc.	1,000	920	—70	—70	..	
E. 6.—Rangoon District:						
E. 6 (1).—Pay of officers	14,000	16,769	+2,769	+2,800	—31	
E. 6 (2).—Pay of Establishments	200	216	+16	..	+16	
E. 6 (3).—Allowances, Honoraria, etc.	3,800	4,067	+267	+300	—29	
E. 6 (4).—Grants-in-aid, Contributions, etc.	600	767	+167	..	+167	

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess Saving +	Net		Remainder un-adjusted + or -
				or surrender	reappropriation	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Training Ship :						
F. 1.—Pay of Officers						
Non-voted O. 19,600						
S. (a) 4,900	16,700	14,888	-12	..		-12
Voted ..	43,600	41,011	-2,530	-2,589	..	..
F. 2.—Pay of Establishments	49,400	38,195	-2,205	-2,200	..	-5
F. 3.—Allowances, Honoraria, etc.						
Non-voted O. 1,800	1,050	1,046	-4	..		-4
S. (a) 750						
Voted ..	23,700	20,449	-3,251	-3,217	..	-34
Col. 5.—Over-estimated originally.						
F. 4.—Supplies and Services :						
F. 4 (1).—Boarding of Cadets	25,000	24,551	-449	-450	..	+1
F. 4 (2).—Prizes, Education, Instruments and Books	5,000	4,993	-7	..	..	-7
F. 4 (3).—Recreation and Sports	2,500	2,498	-2	..	..	-2
F. 4 (4).—Stores and Water	41,000	40,981	-19	..	..	-19
F. 4 (5).—Maintenance charges (annual repairs and docking)	27,000	26,610	-390	-337	..	-53
F. 4 (6).—Mooring Hire	1,500	1,557	+157	+157	..	..
F. 4 (7).—Miscellaneous	1,500	3,153	+1,653	+1,630	..	+23
Col. 6.—Extra cost for running camp during term time (Rs. 700) and under-estimate (Rs. 980).						
F. 4 (8).—Laundry ..	600	600	..	..	..	..
F. 5.—Contingencies ..	2,200	1,209	-991	-900	..	-1
No payment under Workmen's Compensation Act.						
F. 6.—Grants-in-aid, Contributions, etc. ..	600	600	..	..	..	..
G.—Miscellaneous:						
G. 1.—Allowances, Honoraria, etc. ..	200	152	-48	..	..	-48
G. 3.—Contingencies ..	2,600	1,200	-1,300	-550	..	-760
Col. 5.—Mainly decreased expenditure on salvage work in Madras and Burma.						
Col. 6.—No expenditure in Karachi and Aden and provision for Bombay was excessive.						
I.—English Charges (High Commissioner) on Stores, etc. ..	1,000	528	-472	..	..	-472
Grants represent minimum units employed in framing Budget estimates.						
J.—Loss or Gain by Exchange						
	..	..	-3	-3	..	-3
Totals ..	$\left\{ \begin{array}{l} \text{Non-voted} \\ \text{Voted} \end{array} \right\}$	$\left\{ \begin{array}{l} \text{Gross} \\ \text{Deductions} \\ \text{Net} \end{array} \right\}$	$\left\{ \begin{array}{l} 10,14,250 \\ -99,800 \\ 9,14,450 \end{array} \right\}$	$\left\{ \begin{array}{l} 10,07,249 \\ -1,07,656 \\ 8,99,583 \end{array} \right\}$	$\left\{ \begin{array}{l} -7,001 \\ -7,8,6 \\ -14,887 \end{array} \right\}$	$\left\{ \begin{array}{l} +6,400 \\ -6,400 \\ .. \end{array} \right\}$
		$\left\{ \begin{array}{l} \text{Gross} \\ \text{Deductions} \\ \text{Net} \end{array} \right\}$	$\left\{ \begin{array}{l} 10,07,100 \\ -13,100 \\ 10,54,000 \end{array} \right\}$	$\left\{ \begin{array}{l} 10,26,518 \\ -18,165 \\ 10,08,353 \end{array} \right\}$	$\left\{ \begin{array}{l} -40,582 \\ -5,065 \\ -45,647 \end{array} \right\}$	$\left\{ \begin{array}{l} -17,787 \\ -2,800 \\ -20,587 \end{array} \right\}$

NOTE.

In the non-voted portion savings occur mainly under sub-head A. 4 (1) and in the voted portion, under Sub-heads A. 2, A. 3(1) and A. 3(2). In the case of these sub-heads further savings were reported for surrender but were not accepted.

(a) Sanctioned in March.

GRANT No. 47.—LIGHTHOUSES AND LIGHTSHIPS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappropriation or surrender. Rs.	Remainder un-adjusted + or — Rs.
MAJOR HEAD "27 (1)—LIGHTHOUSES AND LIGHTSHIPS."					
A.—Direction (Headquarters) Establishments:					
A. 1.—Pay of officers					
<i>Non-voted</i>					
S. (a) 6,166	6,166	6,556	+400	+400	..
<i>Voted</i>	31,500	29,793	-1,707	-600	-1,107
A. 2.—Pay of Establishments	30,500	27,774	-2,726	-3,077	+351
A. 3.—Allowances, Honoraria, etc.					
<i>Non-voted</i>	400	..	-400	-400	..
<i>Voted</i>	19,900	16,489	-3,411	-3,000	-411
A. 4.—Supplies and Services	2,300	658	-1,642	..	-1,642
Less consumption of stores at Madras Workshop.					
A. 5.—Contingencies	6,600	3,454	-3,146	-2,591	-656
<i>Cols. 5 and 6—Over-estimated.</i>					
A. 6.—Contribution to Depreciation Fund					
Fund	1,20,600	1,19,155	-1,445	..	-1,445
A. 7.—Contribution to Additions and Replacements Reserve Fund	96,300	94,168	-832	..	-832
A. 8.—Cost of Accounts and Audit Staff					
Audit Staff	12,000	11,050	-950	..	-950
A. 9.—Pensionary Charges	15,000	14,383	-617	..	-617
A. 10.—Contribution by Government to Provident Funds	2,400	3,496	+1,096	+1,041	+55
<i>Col. 5—Under-estimated.</i>					
A. 11.—Cost of portion of Commerce Department Establishment	13,200	13,170	-30	..	-30
A. 13.—Contribution to General Reserve Fund of Lighthouses and Lightships	2,89,200	1,21,395	-1,67,805	-1,00,200	-58,603
Col. 5.—Reduction in the rate of light dues and general trade depression. Col. 6—Final savings could not be surrendered as the true position became known after the close of the year when the commercial accounts of the Department were drawn up.					
A. 14.—Other Establishments (including charges incurred in England)	8,100	9,672	+1,572	+2,277	-705
Col. 5.—Higher expenditure in England under leave and deputation salaries.					
A. 15.—Deduct—English charges	-8,100	-9,672	-1,572	-2,277	+705
See A. 14.					
B.—Madras District: Lighthouses Working Expenses:					
B. 1.—Pay of Establishments	37,200	35,623	-1,577	-900	-677
<i>Col. 5—Abolition of the Armagon Lighthouse.</i>					
B. 2.—Allowances, Honoraria, etc.	11,000	10,034	-966	-597	+31
B. 3.—Supplies and Services	13,000	13,692	+692	..	+692
Larger consumption of oil and other lighting stores.					
B. 4.—Contingencies	3,300	3,238	-238	..	+238
Cost of forms supplied to Customs Collectors and increased expenditure under postage charges.					

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappro- priation or surren- der.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Madras District : Lighthouses Working Expenses—concl'd.					
B. 5.—Grants-in-aid, Contributions, etc.	3,500	3,500	..	..	..
B. 6.—Miscellaneous	200	204	+4	..	+4
B. 7.—Establishment charges paid to other Governments, Departments, etc.					
Non-voted	6,000	6,176	+176	..	+176
Voted	7,800	9,261	+1,461	..	+1,461
Mainly for payment to the Madras Minor Ports Fund of a share of expenditure on office expenses and contingencies incurred in the office of the Presidency Port Officer, Madras.					
B. 8.—Deduct—Establishment charges recovered from the Madras Minor Ports Fund	—11,00	—10,861	+139	..	+139
C.—Bombay District : Lighthouses Working Expenses:					
C. 1.—Pay of Establishments	11,100	9,650	—1,450	—1,300	—150
C. 2.—Allowances, Honoraria, etc.	2,100	2,234	—186	—100	—66
C. 3.—Supplies and Services	14,200	15,434	+1,234	+4,230	—2,996
Col. 6.—Claims for work done by the Port Trust were received too late.					
C. 4.—Contingencies	3,200	3,020	—180	—100	—80
C. 5.—Grants-in-aid, Contributions, etc.	7,900	7,820	—80	..	—80
C. 6.—Additional Establishment charges paid to other Governments, Departments, etc.	4,200	3,992	—208	—170	—38
D.—Karachi District :					
D. 1.—Lighthouse Working Expenses:					
D. 1 (1).—Pay of Establishments	6,800	6,518	—282	—78	—204
D. 1 (2).—Allowances, Honoraria, etc.	..	283	+283	+270	+13
D. 1 (3).—Supplies and Services	10,200	13,611	+3,411	+1,630	+1,781
Col. 6.—Repairs to subsidiary buildings, etc., damaged by rains. Col. 6.—Unexpected repairs to buildings, etc., damaged by heavy rains (Rs. 200) and increased expenditure on stores and dead stock (Rs. 1,600).					
D. 1 (4).—Contingencies	1,700	1,672	+272	+230	+42
D. 1 (5).—Deduct—Amount recovered from other Governments, Departments, etc.	—100	—58	+42	..	+42
D. 2.—Light-ship—Working Expenses:					
D. 2 (1).—Pay of officers	200	157	—43	..	—43
D. 2 (2).—Pay of Establishments	11,300	10,633	—667	—640	—27
D. 2 (3).—Supplies and Services	14,600	14,211	+211	+150	+61
D. 2 (4).—Contingencies	400	577	+177	+100	+77
D. 2 (5).—Additional Establishment charges paid to other Governments, Departments, etc.					
Non-voted	2,000	1,800	+200	..	+200
Voted	1,500	1,677	—123	—100	—23

Major head and sub-head.	Final appropriation.	Actual expenditure.	Excess +	Respro- priation or un- adjusted surrender.	Net	Remainder + ex —.
			Saving —		Pris- tion	

E.—Aden District : Lighthouses Working Expenses :

	Rs.	Rs.	Rs.	Rs.	Rs.
E. 1.—Pay of Establishments	4,900	4,990	+90	+90	..
E. 2.—Allowances, Honoraria, etc.	3,900	4,499	+599	+640	-41
E. 3.—Supplies and Services	7,200	7,357	-343	-3,000	+157
Col. 5.—Less repairs to buildings than anticipated.					
E. 4.—Contingencies	26,100	24,697	-1,203	-1,100	-103
E. 5.—Grants in aid, Contribu- tions, etc.	8,200	8,423	+223	+223	..
E. 6.—Additional Establish- ment charges paid to other Govern- ments, Departments, etc.					
Non-voted	1,400	1,440	+40	..	+40
Voted	1,200	1,171	-29	..	-29

F.—Calcutta District :

F. 1.—Lighthouses Working Expenses :

F. 1 (1).—Pay of Establishments	3,700	3,548	-152	-120	-3
F. 1 (2).—Allowances, Hono- raria, etc.	900	1,243	+343	+343	..
F. 1 (3).—Supplies and services	8,200	9,023	-1,177	+310	-1,477
Col. 6.—Certain annual repairs not carried out. Resappropriation (Col. 5) was unneces- sary.					
F. 1 (4).—Contingencies	800	847	+47	..	+47
F. 1 (5).—Establishment char- ges etc., paid to other Gov. ernments, Departments, etc.					
Non-voted	2,000	1,500	-500	-500	..
Voted	4,400	4,743	+343	-40	+793

Col. 6.—Increased expenditure on hire charges of a motor launch. Reduction (Col. 5) not warranted.

F. 2.—Lightships Working Expenses :

F. 2 (1).—Pay of Establishments	4,500	4,780	+280	-460	+746
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Col. 6.—Salaries for March and April of a lightvessel crew paid in March when the vessel left for her station.

F. 2 (2).—Allowances, Honora- ria, etc.	300	218	-82	-100	+18
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F. 2 (3).—Supplies and Services	18,300	14,642	-3,658	-515	-3,143
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Col. 6.—Savings mainly under purchase of stores (Rs. 700) and repairs (Rs. 2,000).

F. 2 (4).—Contingencies	7,100	9,763	+2,663	+2,800	-137
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Col. 5.—Increased cost of the hire of a steamer.

F. 2 (5).—Grants-in-aid, Con- tributions, etc.	800	600
Non-voted	..	..	..	..	..

Col. 6.—Required for the payment of contribution towards the improvement of

Lighthouse.

F. 3.—Works	+1,500	-1,500
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No expenditure was incurred on the alteration and repairs to False Point Lighthouse, funds for which were provided in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.	Net reappropriation or surrender.	Remainder unadjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Rangoon District :					
G. 1.—Lighthouses Working Expenses:					
G. 1 (1).—Pay of Establishments	34,300	35,524	+1,224	+1,400	-176
G. 1 (2).—Allowances, Honora- ria, etc.	8,000	7,304	-696	-953	+257
G. 1 (3).—Supplies and Services	48,500	43,885	-4,615	-2,800	215
Col. 5 and 6.—Lower contract rates.					
G. 1 (4).—Contingencies	1,600	1,538	-62	-100	+38
G. 2.—Lightships Working Expenses:					
G. 2 (1).—Pay of Officers	14,000	12,823	-1,177	-1,200	+23
G. 2 (2).—Pay of Establishments	17,200	16,768	-432	-400	-32
G. 2 (3).—Allowances, Honora- ria, etc.	8,000	8,307	+307	+200	+107
G. 2 (4).—Supplies and Services	51,200	41,470	-9,721	-7,280	-2,471
Col. 5 and 6.—Economy and low contract rates.					
G. 2 (5).—Contingencies	1,900	1,992	+92	..	+92
G. 2 (6).—Grants-in-aid, Con- tributions, etc.	..	383	+383	+450	-67
Represents share of cost of temporary establishment of Mercantile Marine Department for doing lighthouse work.					
G. 2 (7).—Establishment Char- ges paid to other Gov- ernments, etc.					
Non-voted	O. S., (a) 200	8,000	..	..	..
Voted	..	57,300	64,65	+7,359	+8,800
Col. 5.—Enhanced rate of hire of a vessel.					
H.—English Charges	8,000	9,723	+1,725	+2,413	-688
Government forecast inadequate to cover leave salary of the officer and pay for period while on deputation in interruption of leave.					
I.—Loss or Gain by Exchange.	..	..	-53	-53	-36
Total	..	..	..	..	-17
Total	Non-voted	26,366	26,782	+416	..
	Gross	11,67,900	9,75,269	-1,86,931	-1,09,354
	Deductions	-19,2'0	-20,591	-1,361	-2,277
	Net	11,43,000	9,54,678	-1,88,322	-1,1,631
					-76,691

NOTE.

The savings under sub-head A. 13 account mainly for the large saving in the voted portion of this grant.

There were also large un-surrendered savings under sub-heads A. 4, C. 3, F. 1 (3) and F. 2 (3). Under F. 3, reappropriation was unnecessary. In twenty-nine cases excesses remained uncovered by appropriation and in three cases the modifications had the effect of increasing the difference between original appropriation and actuals.

The current control, it has been explained, is rendered difficult as the grant is split up over six Lighthouse Districts and the Headquarters in respect of which there are different disbursing and Account officers, and the District officers have no powers of re-appropriation. The method of control might, however, be re-examined.

GRANT No. 48.—SURVEY OF INDIA.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — or surpluses Rs.		Net reappro- priation un- adjusted, or Rs.	Remainder adjusted, or Rs.				
			+ Rs.	- Rs.						
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".										
A.—Controlling and Administrative Staff:										
A. 1.—Pay of Officers.										
Non-voted . . .	1,15,700	1,31,156	+15,436	+16,000	-3,064					
Col. 5.—Suspension allowance (Rs. 9,000) and drawal of leave salary in India (Rs. 7,000),										
Voted. . . .	11,400	17,347	+5,947	+6,000	-53					
Col. 5.—Changes of personnel, non-voted to voted.										
A. 2.—Allowances, Honoraria, etc.										
Non-voted . . .	14,500	12,579	-1,721	-1,000	-721					
Voted	3,600	4,853	+1,253	+1,600	-347					
B.—Headquarters offices:										
B. 1.—Pay of Officers.										
Non-voted . . .	50,100	43,921	-6,179	-2,000	-4,179					
Cols. 5 and 6.—Interchange of officers between Headquarters and Survey Parties. See D. 1.—Non-voted.										
Voted. . . .	19,700	1,08,187	+28,487	+10,000	-1,113					
Col. 5.—Interchange of officers. See D. 1.—Voted.										
B. 2.—Pay of Establishments										
Non-voted . . .	18,300	6,435	-6,865	-6,200	-565					
Col. 5.—Promotion of an Assistant Manager to gazetted rank.										
Voted	4,90,400	5,61,113	+70,763	+72,300	-1,537					
Col. 5.—Interchange of establishments between Headquarters offices and Survey Parties. Computing and Tidal Party which was to have merged with No. 15 Party (D.—Survey Parties—General) as a measure of retrenchment, continued as a separate unit under sub-head B.										
B. 3.—Allowances, Honoraria, etc.										
Non-voted . . .	21,200	19,526	-1,674	-2,400	+726					
Cols. 5 and 6.—The reduction made with a view to economy did not materialise in full.										
Voted	31,600	34,765	+3,165	+800	+2,365					
Col. 6.—Under-estimation with special reference to retrenchment: expectations were not realised. Expenditure includes Rs. 307 correctly debitable to sub-head A. 2 (1) voted in Grant No. 76 A.										
B. 4.—Customs Duty on Stores	6,300	10,500	+13,200	+0,000	+4,200					
Cols. 5 and 6.—Under-estimation and enhancement in the rate of Custom Duty.										
B. 5.—Other Supplies and Services . . .	32,300	36,945	+4,645	+8,000	-3,357					
See B 2—voted, for additional appropriation.										
B. 6.—Contingencies . . .	58,700	70,671	+11,871	+14,000	-2,129					
See B. 2—voted, for additional appropriation.										

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -	Net reappro- priation un- or surrender. adjusted + or -	
				Rs.	Rs.
C.—Mathematical Instrument Office :					
C. 1.—Pay of Officers					
Non-voted	17,300	17,250	-20		-20
Voted	23,000	22,896	-104		-104
C. 2.—Pay of Establishments	2,03,700	1,87,264	-16,436 -15,000 ..		-1,436
Col. 5.—Retrenchment.					
C. 3.—Allowances, Honoraria, etc.					
Non-voted	2,000		-2,000 -2,000 ..		
Provision for cost of passage of an officer not utilised.					
Voted	10,500	4,563	-5,937 -5,600 ..		-337
Col. 5.—Non-drawal of house-rent allowance and economy in overtime expenditure.					
C. 4.—Customs Duty on Stores	6,000	3,629	-2,371		-2,371
Curtailment of home indents as a measure of economy. Savings not surrendered.					
C. 5.—Other Supplies and Services	58,500	33,251	-25,249 -21,000 ..		-4,249
Col. 5 and 6.—Fall in the demand for manufactured articles.					
C. 6.—Contingencies	15,200	14,022	-1,178		-1,178
Economy. Savings not surrendered.					
D.—Survey Parties—General :					
D. 1.—Pay of Officers					
Non-voted	2,37,400	2,47,162	-10,298 -14,500 ..		+4,202
Col. 5 and 6.—Interchange of officers between Headquarters offices and Survey parties.					
See B. 1 Non-voted.					
Voted	2,00,300	2,62,362	-27,938 -50,000 ..		+2,062
Col. 5.—Interchange of officers. See B. 1-voted.					
D. 2.—Pay of Establishments					
Non-voted	16,700	21,373	+4,673 +5,900 ..		-1,227
Col. 5.—For filling two vacant appointments not provided in budget.					
Voted	8,75,000	8,52,665	-22,935 -22,600 ..		-325
See B. 2-Voted.					
D. 3.—Allowances, Honoraria, etc.					
Non-voted	45,800	61,353	+15,553 +5,400 ..		+10,168
Col. 5.—To meet anticipated excess owing to delay in the issue of retrenchment orders in the case of certain officers. Col. 6.—This proved inadequate.					
Voted	3,10,360	3,10,168	-0,192 +4,000 ..		-13,192
Resappropriation sanctioned in March proved unnecessary.					
D. 4.—Purchase and Maintenance of Stores, Tents, etc.	44,400	23,746	-20,654 -17,000 ..		-3,654
See B. 2-Voted.					
D. 5.—Conveyance of Tents, Stores, Records, etc.	1,45,400	1,44,932	-468		-468
D. 6.—Jungle clearing and Lime Cutting	20,100	17,656	-2,444 -800 ..		-1,644
Economy.					
D. 7.—Other Supplies and Services	1,14,800	78,861	-35,949 -14,100 ..		-21,849
See B. 2-Voted. Savings not fully surrendered.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net	
				reappro- priation or un- adjusted surplus.	Remainder + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Survey Parties-General—concl'd.					
D. 8.—Contingencies	1,60,700	80,489	-20,211	-14,000	-6,211
	See B. 2-Voted.				
D. 9.—Warm clothing	39,500	30,782	-8,718	-6,500	+782
	See B. 2-Voted.				
D. 10.—Grants-in-aid, Contributions, etc.	1,200	1,596	+396	+400	-4
E.—Defect.—Establishment and other charges recovered from other Governments, Departments, etc.:					
E. 1.—Burma	-1,07,800	-1,08,181	-381	..	-381
E. 2.—Punjab	-3,57,900	-3,42,022	+15,878	+4,200	+11,678
	Col. 6.—Less work than anticipated.				
E. 3.—Assam	-6,500	-6,770	-270	..	-270
E. 4.—Bengal	-2,000	1,250	+650	+700	-50
E. 5.—Central Provinces	-21,000	-11,530	+9,470	+9,500	-50
	Revision of the terms of contribution during course of the year.				
E. 6.—Army Department	-4,48,300	-4,49,317	-1,017	-4,500	+3,483
E. 9.—Bihar and Orissa	-10,500	-1,346	+9,174	+9,100	-46
	Col. 5.—Curtailment of work by the local Government and discontinuance of fixed contribution.				
E. 12.—Miscellaneous recoveries from Provincial Governments and other Departments for Survey work	-1,00,000	-1,26,236	-26,236	-1,22,000	+86,764
	Col. 5.—To cover recoveries from outside bodies for supply of extra-departmental maps prepared to specific orders on the anticipation that orders to adjust these recoveries by deduction from expenditure would have effect from 1932-33. Col. 6.—The anticipation did not materialise. The change in the method of accounting will take partial effect from 1933-34.				
E. 13.—Recovered from Provincial Governments for map work done for them	-44,500	-42,682	+1,818	+4,000	-2,682
	Col. 5.—Rebate allowed on 10 per cent. cut in pay.				
E. 14.—For Maps and Instruments supplied to Survey and other Public Departments.					
O. —5,90,000/-					
S. (a) 1,00,000/-	-4,90,000	-3,18,721	+1,71,270	+1,08,000	+13,279
	Col. 5 and 6.—Fall in the demand for mathematical instruments.				
F.—Works	7,000	6,650	-350	..	-370
G.—English charges (High Commission or) on Stores	1,80,000	1,21,732	-58,268	-55,000	-3,268
	Fewer indents than forecasted. Final saving mainly due to departmental expenses previously levied being written back in the final accounts in accordance with the decision that this head is not subject to surcharge.				
H.—Loss or Gain by Exchange	..	..	-730	-730	-390
	..	..	-730	-730	-430
	Non-voted	5,56,000	5,62,303	+7,303	+7,303
Totals	{ Gross	31,67,500	30,47,577	-1,19,923	-39,600
	Voted	Deductions	15,88,500	-14,08,175	+1,80,325
	Net		15,79,000	16,39,402	+60,402

(a) Voted in March.

NOTES.

1. The final voted excess is due principally to an additional *minus* appropriation of Rs. 1,22,000 obtained in the course of the year under sub-head E. 12 under a misapprehension. There have apparently been some difficulties in making estimates under this head in the past, as indicated by the following figures for recent years.

	Original Approp- riation.	Final Appro- priation.	Actual Re- coveries.
	—Rs.	—Rs.	Rs.
1930-31	1,50,000	2,75,000	3,09,727
1931-32	1,50,000	1,55,000	1,63,619
1932-33	1,00,000	2,22,000	1,26,236

It has been explained that a closer estimate under the sub-head is not possible as recoveries fluctuate according to demands from outside bodies.

2. Sub-head E. 14—Recoveries on account of maps and instruments supplied to Survey and other Public Departments is another sub-head where difficulties seem to have been experienced—

	Original Approp- riation.	Final Appro- priation.	Actual Re- coveries.
	—Rs.	—Rs.	Rs.
1930-31	8,42,000	7,67,000	8,20,117
1931-32	6,06,800	4,20,800	4,06,409
1932-33	4,90,000	3,32,000	3,18,721

In this case the title of the sub-head is now a misnomer as the recoveries which come under it apply only to mathematical instruments, recoveries on account of receipts from sale of all maps having since 1931-32 been treated as revenue and not as deductions from expenditure. As regards mathematical instruments all sales to the public and certain other sales are also treated as receipts.

3. Certain changes of incidence of these receipts are however to be brought into force in 1934-35 (and partially in 1933-34). It is doubtful whether these changes will render the estimating less difficult than it is at present.

4. The final non-voted excess occurred principally under sub-head E. 3.—Survey Parties Allowances honoraria, etc., due, it has been explained, to delay in the issue of orders regarding retrenchment of certain officers.

5. The current estimating or control during the course of the year, as evidenced by the figures shown in the last column of the account, does not seem to reach the same standard as in various other grants. This remark is made after a consideration of the final savings and excesses shown in particular under sub-heads B. 3, B. 4, B. 5, B. 6, C. 4, C. 5, C. 6, D. 3, D. 4, D. 6, D. 7 and D. 8. There seems to have been in the past, however, also some uncertainty as to the Customs Duty on Stores (sub-heads B. 4 and C. 4). It has been explained that owing to retrenchment operations which were still in progress in the department during the year, and to the fall of recoveries due to economic depression, the position was unsettled, which rendered it difficult to control expenditure with as much accuracy as could have been hoped for in normal times.

IMPORTANT COMMENT.

Loss of Rs. 3,000.—In 1929 two sums of Rs. 1,500 each were put at the disposal of the officer in charge of a survey party by an Indian State for some survey work on its behalf. The receipt of this sum by Government could not be traced and, as the result of departmental inquiry, the officer was suspended. Criminal proceedings followed and the officer was convicted on the charge of criminal breach of trust but was acquitted, on appeal, in August 1933. Government have ordered (November 1933) his reinstatement in his post from the date of his suspension but that he should retire at the end of the leave due to him. The Rs. 3,000 which was lost through negligence and breach of orders has been ordered to be recovered from the officer.*

* Deputy Accountant General, Central Revenues.

GRANT No. 49.—METEOROLOGY.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess Saving— Rs.	Net reappro- priation of surrender. Rs.	Remainder adjusted + or — Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".					
A.—Poona Office:					
A. 1.—Pay of Officers (for all the officers of the Department)—					
Non-voted O. 72,500)	8. (a) 4,800	77,300	77,581	+281	++ +281
Voted	1,49,300	1,45,899	-3,461	-2,500	-901
A. 2.—Pay of Establishments	1,49,900	1,42,076	-7,824	-6,200	-1,624
A. 3.—Allowances, Honoraria, etc.					
Non-voted	3,300	5,952	+2,652	+40	+2,672
Under cost of passage. Funds applied for too late for sanction.					
Voted	10,800	12,125	-4,325	-4,020	-655
<i>Cols. 5 and 6.—Postponement of tours.</i>					
A. 4.—Postage and Telephone charges	6,500	8,516	+2,016	+2,700	-684
<i>Col. 5.—To meet extra expenditure in connection with the transfer of certain work from Calcutta to Poona Office. Col. 6.—The reappropriation proved high.</i>					
A. 5.—Supplies and Services, and Contingencies	44,100	61,527	+17,427	+13,500	+3,927
<i>Cols. 5 and 6.—Mainly due to surcharge on custom duties on imported stores which could not be correctly estimated. Also miscellaneous charges adjusted after the close of the year.</i>					
B.—Weather and other telegram charges (including late fee charges, etc.)					
O. 5,72,600)	8. (b) 2,19,000)	8,31,600	8,29,699	-1,971	+9,480 -11,451
The payment to the Posts and Telegraphs Department on account of Weather and Telegram charges is recorded under this sub-head.					
<i>Cols. 1 and 5.—Additions mainly to cure under-estimation and to meet the additional charges due to the levy of surcharge on inland and foreign telegrams from October 1931.</i>					
C.—Subsidy paid to the Government of Burma towards upkeep of Wireless station at Diamond Island					
D.—Alipur Office:	1,500	1,600	**	**	**
D. 1.—Pay of Establishments	59,100	58,318	-782	-800	+18
D. 2.—Allowances, Honoraria, etc.	17,500	13,601	-3,899	-1,850	-2,049
<i>Col. 6.—Postponement of contemplated tour.</i>					
D. 3.—Supplies and Services, and Contingencies	19,000	16,093	-2,907	-2,000	-7
E.—Kodaikanal Observatory:					
E. 1.—Pay of Establishments	13,300	13,560	+260	+300	-40
E. 2.—Allowances, Honoraria, etc.					
Non-voted	2,300	3,178	+878	+880	-2
Voted	800	1,796	+996	+1,020	-24
E. 3.—Supplies and Services, and Contingencies	4,500	5,796	+1,196	+850	+246
<i>Col. 6.—Belated book-debits.</i>					
G.—Bombay Office and Observatory:					
G. 1.—Pay of Establishments	18,400	17,791	-609	..	-609
G. 2.—Allowances, Honoraria, etc.					
Non-voted	2,300	2,509	+209	+200	+9
Voted	400	585	+185	+200	-15
G. 3.—Supplies and Services, and Contingencies	11,300	8,831	-2,469	-2,100	-369
<i>Col. 5.—Economy.</i>					

(a) Sanctioned in February

(b) Voted in March

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Re-appro-priation or surrender	Net un-adjusted amount + or -
			Rs.	'Rs.		
Agra Astronomical Observatory:						
H. 1.—Pay of Establishments .	1,26,400	1,21,476	—4,924	—5,000		+76
H. 2.—Allowances, Honoraria, etc.						
Non-voted .	500	5	—495	—490		—5
	Restricted touring, as a measure of economy.					
Voted	25,400	21,200	—4,191	—3,300		—891
	Col. 5 and 6.—Postponement of tours.					
H. 3.—Supplies and Services, and contingencies	87,000	98,612	+11,612	+9,500		+2,112
Col. 5.—Under-estimated. Col. 6.—Larger Railway freight charges than anticipated.						
Other Observatories:						
I. 1.—Pay of Establishments .	6,900	6,759	—141	..		—141
I. 2.—Allowances, Honoraria, etc. .	73,900	64,544	—9,356	—4,300		—5,056
Cols. 5 and 6.—Some observatories not started and others did not function during year.						
Karachi Air Service:						
J. 1.—Pay of Establishments	27,500	25,682	—1,818	—1,400		—418
J. 2.—Allowances, Honoraria, etc. .						
Non-voted	2,100	1,480	—620	—630		+10
	Col. 5.—Changes in personnel—non-voted to voted.					
Voted	4,800	6,298	+1,498	+2,000		—502
Col. 5.—See non-voted. Also to meet travelling and other allowances not originally provided for. Col. 6.—Postponement of tours.						
J. 3. Contingencies	7,400	7,433	+33	—300		+333
Scheme of Agricultural Meteorology:						
M. 1.—Pay of Officers . . . . .	..	2,561	+2,561	..		+2,561
Represents expenditure connected with the scheme of Agricultural Meteorology. The expenditure, which is to be met out of the grant-in-aid by the Imperial Council of Agriculture M. 5.) remained uncovered by appropriation, as the proposal reached the Government on 1st late.						
M. 2.—Pay of Establishments . . . . .	..	3,170	+3,170	..		+3,170
	See M. 1.					
M. 3.—Contribution to Provident Fund . . . . .	..	257	+257	..		+257
	See M. 1.					
M. 4.—Other charges . . . . .	..	2,783	+2,783	..		+2,783
	See M. 1.					
M. 5.—Deduct—Amount recovered from the Imperial Council of Agricultural Research . . . . .	..	—8,771	—8,771	..		—8,771
	See M. 1.					

Major Head and Sub-head.	Final Appropriation, Rs.	Actual Expenditure. Rs.	Excess + Saving —		Resappro- priation or surrender. Rs.	Net adjusted + or —. Rs.	Remainder un- adjusted + or —. Rs.
			Rs.	Rs.			
N.—Deduct—Establishment charges recovered from other Governments, Departments, etc.	—1,500	—1,000	+500	..	..	..	+500
Contribution for 1932-33 (Rs. 500) paid by the Bombay Chamber of Commerce during 1931-32.							
O.—Works .. .	32,900	24,849	—8,051	—6,500	—1,551	..	..
Cols. 5 and 6.—Certain works postponed as a measure of economy.							
P.—English charges (High Commissioner) on Stores .. .	74,000	52,200	—21,800	—22,000	..	..	+200
Reduction in indents (Rs. 10,467) and liabilities carried forward (Rs. 11,333) Small final excess due to payments earlier than anticipated.							
Q.—Loss or Gain by Exchange .. .	..	—108	—108	—180	..	..	+72
R.—Deduct—Lump reduction on account of retrenchment .. .	—23,800	..	+23,800	+23,800	..	..	..
Realised in full.							
Totals { Non-voted .. .	87,800	90,705	+2,905	..	..	..	+2,905
Voted { Gross .. .	17,6,500	17,75,368	—11,132	..	..	..	—11,132
Deductions .. .	—1,500	—9,771	—8,271	..	..	..	—8,271
Net .. .	17,85,000	17,65,597	—19,403	..	..	..	—19,403

GRANT No. 50.—GEOLOGICAL SURVEY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		Net appropriation reappropriated or surrendered.	Remainder adjusted + or —.
			Rs.	Rs.		
MAJOR HEAD. "30—SCIENTIFIC DEPARTMENTS".						
A.—Pay of Officers						
Non-voted O.	1,55,500					
S. (a) 5,500		1,61,000	1,69,703	+8,703	+7,200	+1,603
Col. 5.—To meet the pay of some officers served with the notices of retrenchment for whom inadequate provision was made in the original budget. Col. 6.—This also proved inadequate.						
Voted O. 39,100		41,100	42,346	+1,246	+3,000	-1,754
S. (b) 2,000						
B.—Pay of Establishments	51,600	51,626		+26	+400	-374
C.—Allowances, Honoraria, etc.						
Non-voted	54,500	48,816	-5,684	-7,200	+1,516	
Col. 5.—Mainly on account of less touring. Col. 6.—Reduction proved excessive.						
Voted O. 24,300		26,300	27,242	+942	+1,000	-58
S. (b) 2,000						
Col. 5.—Carry-over of claims from 1931-32 and under-estimate.						
D.—Supplies and Services :						
D. 1.—Gross Charges	28,000	24,732	-3,268	-4,666	+1,98	
Col. 5.—Less expenditure on analysis (Rs. 2,000), and non-publication of coal memoir and certain maps (Rs. 2,500). Col. 6.—Mainly connected with economic survey and a published map which could not be anticipated when the reduction was made.						
E.—Contingencies	9,500	8,971	-529	..	-529	
F.—Grants-in-aid	500	500	..	..	..
G.—Burma Office :						
G. 1.—Pay of Officers	4,800	3,821	-979	..	-979	
Emergency deductions not provided for. See Note.						
G. 2.—Pay of Establishments	17,900	14,704	-3,196	..	-3,196	
Partly for absence of provision for emergency deductions (Rs. 1,500). See Note.						
G. 3.—Other Charges						
Non-voted	6,200	5,974	-2,226	..	-2,226	
Less touring. See Note.						
Voted	21,700	15,210	-6,490	..	-6,490	
Less expenditure under "Purchase of books" (Rs. 200) and smaller travelling charges (Rs. 4,000). See Note.						
H.—Deduct—Establishment charges recovered from other Governments, Departments, etc.						
Non-voted	-8,206	-3,974	+2,226	..	+2,226	
See G. 3.—Non-voted and Note.						
Voted	-44,400	-33,735	+10,665	..	+10,665	
Result of savings under G. 1, G. 2 and G. 3 (voted). See Note.						

(a) Sanctioned in February.

(b) Voted in March.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reappropriation or surrender.	unappropriated + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—English charges (High Commissioner) on Stores . . .	3,000	3,173	+173	+266	—93
Due to increase in prices.					
J.—Loss or Gain by Exchange . . .	..	—19	—19	..	—19
{ Non-Voted	Gross 2,21,700	2,22,493	+793	..	+793
	Deductions — 6,200	—3,974	+2,226	..	+2,226
{ Net. 2,15,500	2,18,519	+3,019	..	+3,019	
{ Voted	Gross 2,04,400	1,92,306	—12,094	..	—12,094
	Deductions — 44,400	—33,735	+10,665	..	+10,665
{ Net 1,60,000	1,58,571	—1,429	..	..	—1,429

NOTE.

Sub-heads G. and H.—The voted and non-voted savings under sub-head G. as also the corresponding excesses under the deduct sub-head H were not, it is reported, regularised in the course of the year by a formal reappropriation order under the misapprehension that the surrender of corresponding portion of savings in the Provincial estimates carried with it the necessary authority, for modification of appropriations in the Central portion of the Grant as well.

It has since been explained to the Director, Burma Office that no such modifications are permissible after the close of the year and that formal sanction of competent authority to proposals for reappropriation affecting Central appropriation should be asked for and obtained in time and communicated to audit.

GRANT No. 51.—BOTANICAL SURVEY.

Major Head and Sub-head.	Final Approp. riation.	Actual Expendi- ture.	Excess + Saving -		reappro- priation or surrender.	Remainder un- adjusted +or -				
			Rs.	Rs.						
MAJOR HEAD. "30—SCIENTIFIC DEPARTMENTS".										
A.—Botanical Survey :										
A. 1.—Pay of Officers:										
Non-voted	9,300	9,107	—93	—40	—53					
Voted	6,000	4,855	—1,145	—1,100	—45					
Col. 5.—Leave salary abated to the Government of Madras, officer having been on duty under that Government.										
A. 2.—Pay of Establishments	14,400	17,216	+2,816	+3,420	—564					
Col. 5.—Appointment of Assistant Curator was continued.										
A. 3.—Allowances, Honoraria, etc.										
Non-voted O. 1,000 } S. (a) 220 }	2,120	2,106	—14	..	—14					
Voted	1,000	662	—348	—340	—8					
A. 4.—Contingencies	4,000	4,278	+278	+120	+158					
A. 5.—Grants-in-aid, Contributions, etc.	500	496	—4	..	—4					
B.—Cinchona Plantation :										
B. 1.—Pay of Officers	14,000	14,040	+40	+40	—					
B. 2.—Pay of Establishments	6,100	7,382	+1,282	+1,375	—93					
Col. 5.—Partly for special pay not originally provided for.										
B. 3.—Allowances, Honoraria, etc.										
Non-voted O. 2,000 } S. (a) 600 }	3,500	2,765	—735	—39	—696					
Col. 1.—Addition for Director's Burma tour. Col. 6.—Unnecessary additional appropriation.										
Voted	1,000	1,324	+324	+300	+24					
Col. 5.—For travelling charges on transfer.										
B. 5.—Plantation Charges, Implements and Stores and freight and other charges	84,000	79,367	—4,633	—4,895	+262					
B. 6.—Contingencies	2,000	1,445	—555	—500	—55					
B. 7.—Amounts paid to Provincial Government for extraction of quinine from cinchona bark	15,000	14,479	—521	—300	—221					
B. 8.—Grants-in-aid, Contribution, etc. . . . .	..	39	+39	+39	..				
C.—English charges (High Commissioner) on Stores	1,000	333	—667	—667	—					
Grant was a rounded figure based on unit employed in framing English estimates.										
D.—Loss or Gain by Exchange . . . . .	..	2	+2	+2	..				
Totals . . . { Non-voted. 18,820	28,057	—763	..	—763						
Voted . . . 1,35,000	1,31,800	—3,131	—2,585	—546						

(a) Sanctioned in January.

BOTANICAL SURVEY OF INDIA.

(CINCHONA DEPARTMENT.)

(Figures rounded off to nearest lb. and rupee.)

A.

STATEMENT showing the Stock of Government of India Quinine Sulphate for the year ending 31st March 1933.

Stock in hand on 1st April 1932 :—

	Lbs.	Lbs.
(1) At Indian Museum, Calcutta . . .	67,353	
(2) At Mungpoo Factory . . .	218,184	
(3) At Naduvattam Factory . . .	4,612	290,149

Add—

at Rs. 18 per lb. = Rs. 52,22,681

Quantity manufactured from Java and
Burma bark during the year ending
31st March 1933 :—

(1) At Mungpoo Factory . . .	3,981	
(2) At Naduvattam Factory . . .	Nil.	3,981
		294,130

at Rs. 18 per lb. = Rs. 52,94,340

Deduct—

Quantity issued during the year ending
31st March 1933 :—

(1) From Indian Museum . . .	4,719	
(2) From Mungpoo Factory . . .	6,652	
(3) From Naduvattam Factory . . .	Nil.	11,371(a)
		at Rs. 18 per lb. = Ra. 2,04,678

Net stock in hand on 1st April 1933 . . .

	at Rs. 18 per lb. =	Ra. 60,80,662
	Lbs.	
*At Indian Museum . . .	62,634	
.. Mungpoo Factory . . .	218,184	
.. Naduvattam .. .	4,612	
	282,759	

Certified that the stock of quinine during 1932-33 at Mungpoo was verified by the Quinologist to the Government of Bengal.

No shortage, depreciation, etc. of quinine sulphate was appreciable.

No revaluation was made, nor was any agency employed for the verification of the stock at the Indian Museum and Mungpoo.

The Stock of quinine sulphate at the Indian Museum for 1932-33 was verified by the Director, Botanical Survey of India.

The total stock amounts to 62,634 lbs. and was worked out as below :—

	Lbs.
Contents of 1,906 old cases (each containing 25 lbs.) . . .	47,650
Contents of 340 new cases (each containing 44 lbs.) . . .	14,991
	62,641
Deduct—Contents of 1 tin issued from 25 lbs. case . . .	7
	62,634

C. C. CALDER,
Director,
Botanical Survey of India.

(a) Includes free issue for 2 lbs. for experimental purposes.

B.

STORES ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION, MEGUI DISTRICT, LOWER BURMA, FOR THE YEAR 1932-33.

Rs.

1. The amount of the opening balance being value of stock on the 1st April 1932	8,187
2. The values received during 1932-33, all local purchases and medicines, etc.,	5,935
3. The values utilised or otherwise disposed of	6,428
4. The values written off as depreciation, shortage, etc.,	805
5. The amount of the closing balance on 31st March, 1933	6,889

Certified that I have verified the stock of stores and found it correct,

P. T. RUSSELL,

Superintendent,
Cinchona Cultivation, Burma.

Countersigned

C. C. CALDER,
Director, Botanical Survey of India, Calcutta.

C.

GOVERNMENT OF INDIA CINCHONA BARK STOCKED AT MUNGPOO, STOCK ACCOUNT FOR 1932-33.

Particulars		Bark Quantity. lbs.	Rate.	Value. Rs.
Stock on 1st April, 1932:	Java	404,473	at As. 10 per lb	2,52,795
	Burma	196,439	at As. 8 ..	98,219
		600,912		3,51,014
Received	Java	<i>Nil.</i>		<i>Nil.</i>
	Burma	177,195	at As. 8 ..	88,598
		177,195		88,598
Issued for extraction	Java	58,823	at As. 10 ..	36,771
	Burma	62,555	at As. 8 ..	31,277
		121,388		68,048
Balance on 31st March 1933	Java	345,640	at As. 10 ..	2,16,024
	Burma	311,079	at As. 8 ..	1,55,540
		656,719		3,71,564

S. C. SEN,

Quinologist to the Government of Bengal,
Government Quinine Factory, Mungpoo.

Certified that I have verified the stock of bark for the year 1932-33, as far as practicable without actual weighing, except on arrival, and found it correct. One consignment of Java bark and one of Burma were reweighed in my presence and the original weight confirmed. No agency was employed for the verification of the stock.

S. C. SEN,

Quinologist to the Government of Bengal,
Government Quinine factory, Mungpoo.

Countersigned

C. C. CALDER,
Director, Botanical Survey of India.

Review of stock of cinchona bark at Mungpoo.—The Director, Botanical Survey of India, states that the quantity 177,195 lbs. shown as received from Burma during the year 1932-33 really contains some 63,019 lbs. despatched from Burma in the previous year but received at the factory during 1932-33. Against this receipt of 177,195 lbs. over the previous year's balance, only 121,388 lbs. were worked up. Hence the increase of 55,807 lbs. in the closing balance as compared with that on 31st March 1932.

He further adds that the only way of disposing of bark stock is to put them through the factory and convert to quinine. With the contraction of the cinchona plantations at Mergui the question of surplus stock of this commodity will gradually be of diminishing importance.

D.

CINCHONA BARK ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION, MEROUI DISTRICT, LOWER BURMA, FOR THE YEAR 1932-33.

	Quantity.	Value.
	lbs.	Rs.
1. Opening balance of stock on 1st April 1932 at As. 8 per lb.	114,176	57,088
2. Add.—Quantity and value of bark harvested during 1932-33 at As. 8 per lb.	78,352	39,176
3. Deduct—(i) Quantity and value utilised, sold or otherwise disposed of during 1932-33 (despatched to Calcutta) at As. 8 per lb.	<hr/>	<hr/>
(ii) Quantity and value written off as depreciation, shortage, etc., at As. 8 per lb.	114,176	57,088
Net amount of closing balance on 31st March 1933 at As. 8 per lb.	<hr/> 78,352	<hr/> 39,176

P. T. RUSSELL,

Superintendent,

Cinchona Cultivation, Burma.

Certified that the Stock of Cinchona bark for the year 1932-33 was verified by me. No revaluation was made, nor any agency employed for the verification of the stock.

P. T. RUSSELL,

Superintendent,

Cinchona Cultivation, Burma.

Countersigned.

C. C. CALDER,

Director, Botanical Survey of India, Calcutta.

IMPORTANT COMMENT.

Disposal of the surplus stocks of quinine belonging to the Government of India.—In paragraph 21 (2) of the Report of the Public Accounts Committee on the Appropriation Accounts for 1929-30, the Committee commented on the large surplus stock of quinine amounting to about 300,000 lbs. held by the Government of India and recommended that the "surplus should be disposed of in some way so as either to bring money to the Government of India or to give benefit to the malaria-stricken population of India". In paragraph 15 of the Report of the Public Accounts Committee on the Appropriation Accounts for 1930-31, the matter was again discussed and it was recommended that the Government of India should come to an early decision and further that the possibility should be examined of curtailing annual production and manufacture till the stocks were brought down to reasonable proportions. The stock in hand on 1st April 1933 stood at 282,759 lbs. as will appear from the statement of Quinine Sulphate for 1932-33.

The Government of India decided in August 1933 as below and have called for quarterly reports on the progress made:—

- (1) A reserve stock of quinine (including Java quinine) to be set apart for meeting national emergencies.
- (2) The stock of quinine of the Government of India after further purification to be sold at a price not lower than a certain figure.
- (3) Over-strength quinine to be sold after conversion into tablets.
- (4) Crude quinine to be sold (when a sale can be effected) in the proportion of the surplus stocks of the Governments of India and Bengal, *viz.* 1 lb. of India quinine to 2 lbs. of Bengal quinine.

The Public Accounts Committee for 1931-32 has recommended that in view of the impending constitutional changes it is undesirable that the Government of India should at its own expense maintain a large stock of quinine for supply to the Provincial Governments after the new constitution comes into being, and that therefore if the arrangements now made for the disposal of the surplus stock are successful, the Government of India should reconsider the amount of the reserve stock to be maintained by them (Paragraph 10, Volume I, Part I, Report of the Public Accounts Committee for 1931-32). This question is engaging the attention of the Government of India (January 1934).

GRANT No. 52—ZOOLOGICAL SURVEY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Net reappro- priation	Remainder un- adjusted or surrendered.	+ or -					
			Rs.	Rs.								
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."												
A.—Pay of Officers												
<i>Non-voted O.</i>	31,300											
S. (a)	11,710	43,010	43,010	..								
Voted	21,800	22,947	+1,147	+1,150	—3							
<i>Col. 5.—Extension of service of Fisheries Officer, Andamans, for one month.</i>												
B.—Pay of Establishments	31,400	30,800	—600	—500	—50							
C.—Allowances, Honoraria, etc.												
<i>Non-voted O.</i>	5,700											
S. (b)	1,410	7,110	7,100	—10	..	—10						
Voted	8,200	5,889	—2,311	—2,310	—1							
<i>Col. 5.—Mainly on account of non-utilisation of the provision for compensatory an Calcutta house allowance owing to transfer of an officer.</i>												
D.—Supplies and Services :												
D. 1.—Gross Charges	14,000	14,259	+259	+300	—41							
E.—Contingencies	5,600	5,581	—19	..	—19							
Totals {	<i>Non-voted</i>	50,120	50,110	—10	..	—10						
	<i>Voted</i>	81,000	79,476	—1,524	—1,410	—114						

NOTE.

As remarked in last year's Appropriation Account, the current control continues to be highly satisfactory.

(a) Sanctioned in December Rs. 10,250 and January Rs. 1,300.

(b) Sanctioned in December Rs. 1,200 and January Rs. 50.

GRANT No. 53.—ARCHÆOLOGY.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.		Remainder un- adjusted + or —. Rs.				
				or surren- dered. Rs.	adjusted + or —. Rs.					
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."										
A.—Pay of Officers										
Non-voted O.	1,00,300 }									
S. (a)	640)	1,00,940	99,449	-1,491	..	-1,491				
Voted	.	70,300	71,846	+1,546	+2,733	-1,187				
B.—Pay of Establishments	.	1,86,000	1,84,026	-1,974	-131	-1,843				
C.—Allowances, Honoraria, etc.										
Non-voted O.	14,000 }									
S. (b)	2,750)	16,750	16,551	-199	+990	-1,189				
Col. 6.—A tour, for which Rs. 990 was provided, could not be completed within the year.										
Voted	.	42,400	38,799	-3,601	..	-3,601				
Mainly less touring.										
D.—Conservation of Ancient Monuments:										
D. 1.—Special repairs of Monu- ments	.	84,000	72,945	-11,055	..	-11,055				
Mainly lower rates of tender and economy (Rs. 5,000) and postponement of work of special repairs at Dholka pending official enquiry into certain defects (Rs. 6,000). Savings retained to meet possible expenditure on work being resumed. See Note 2.										
D. 2.—Annual maintenance and upkeep of Monuments and attached gardens	.	3,50,500	3,44,440	-6,060	-3,724	-2,332				
D. 3.—Grants-in-aid	.	3,800	2,800	-1,000	..	-1,000				
Non-payment of grant-in-aid to a State.										
E.—Library and Publications:										
E. 1.—Gross Charges	.	19,000	7,896	-11,104	-2,750	-8,354				
Col. 6.—Non-payment of honoraria to the editors of the South Indian Inscriptions as the work could not be completed within the year (Rs. 2,000) and non-issue of certain expected publications.										
F.—Archaeological Explorations:										
F. 1.—Pay of Officers										
Non-voted O.	.. }									
S. (b)	2,086)	2,086	2,086	..	..	..	
Leave salary.										
Voted	.	8,900	11,089	+2,189	+2,282	-93				
Col. 5.—Pay of the Assistant Archaeological Chemist not originally provided for.										
F. 2.—Pay of Establishments	.	9,300	9,144	+144	-243	+387				
F. 3.—Allowances, Honoraria, etc.	.	1,200	1,096	-104	+4	-108				
F. 4.—Supplies and Services	.	27,500	23,732	-3,768	-4,680	+912				
Col. 5.—Mainly curtailment of excavations. See also F. 5.										
F. 5.—Contingencies	.	500	1,332	+832	+1,351	-619				
Col. 5.—Transfer of provision for hire of bullocks from sub-head F. 4 (Rs. 851) and increased contingent charges (Rs. 500). Col. 6.—This proved excessive.										

(a) Sanctioned in February.

(b) Sanctioned in January.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	reappro- priation or surrender. Rs.	Net un- adjusted + or —. Rs.	Remainder + or —. Rs.
G.—Museums at Lahore, Taxila, Nalanda and in the United Provinces	6,200	5,653	—547	—530	—17	
H.—Other Supplies and Services	8,100	7,439	—661	—	—661	
I.—Contingencies	54,000	49,543	—4,457	—910	—3,547	
Col. 6.—Economy and curtailment of tour (Rs. 2,700) and non-payment of rent to the accommodation of an office which was located in a rent-free government building.						
J.—Publication of Archaeological Materials:						
J. 1.—Pay of Officers	17,100	4,792	—12,308	—	—12,308	
Pay drawn in England. Saving not surrendered under a misapprehension.						
J. 2.—Pay of Establishments	2,000	2,287	+287	+288	—1	
J. 3.—Allowances, Honoraria, etc. . . .	Non-voted	2,600	1,092	—1,508	—990	—518
Col. 5.—Officer in England. Also non-utilisation of the provision for medical treatment.	Voted	1,000	621	—379	—288	—91
Less touring. . . .						
J. 4.—Contingencies	500	421	—79	—	—79	
K.—Works	10,800	11,323	+523	+1,126	—603	
Col. 5.—For unforeseen and urgent works.						
Totals: { Non-voted	1,39,476	1,23,970	—15,506	—	—15,506	
Voted	8,86,000	8,46,782	—39,268	—5,476	—33,792	

NOTES.

1. It was remarked last year that there was still room for improvement in the control of expenditure and these remarks apply to the account for this year also. Apparently some further savings might have been surrendered under sub-heads C, D, I, E, I and I voted as well as J. 1 non-voted.

2. Sub-head D. 1—Includes expenditure on the following important major work executed during the year:—

Special repairs to Malav Tank at Dholka:—

Estimate Rs. 26,666; Expenditure to the end of March 1933, Rs. 16,570 (including Rs. 6,670 incurred during 1932-33); balance Rs. 9,996. The work has not yet been completed but is kept in abeyance pending result of investigation conducted by the Government of India over the defective nature of work carried out.

GRANT No. 54—MINES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -	Net reappro- priation or surrender.	Remainder un- adjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."					
A.—Pay of Officers					
Non-voted O. S. (a) 6,751 }	82,449	82,432	-17	..	-17
Voted	41,600	40,963	-637	-624	-13
B.—Pay of Establishments	44,000	43,977	-23	..	-23
C.—Travelling Allowances					
Non-voted	16,000	15,923	-77	..	-77
Voted O. 14,100 } S. (b) 1,300 }	15,400	16,150	+750	+604	+146
D.—Other Allowances, Honoraria, etc.					
Non-voted O. S. (a) 2,793 }	5,593	6,254	+661	..	+661
Connected with cost of passage. Debit received after close of year.					
Voted O. 1,800 } S. (b) 700 }	2,200	2,193	-7	..	-7
E.—Allowances, and other Charges in connection with Examination	5,000	4,761	-239	..	-239
F.—Supplies and Services and Contingencies	8,800	9,803	+1,001	+1,020	+19
<i>Col 3.—Originally under-estimated.</i>					
G.—English charges (High Commissioner) on Stores	1,000	..	-1,000	-1,000	..
Grant was a rounded provision based on forecast; but no indent was received.					
Totals	(Non-voted Voted	1,04,042 1,18,000	1,04,600 1,17,845	+567 -155	..
					+567 -155

NOTE.

Sub-head E.—Examination fees realised during the year amounted to Rs. 6,076.

(a) Sanctioned in January.

(b) Voted in March.

GRANT No. 55—OTHER SCIENTIFIC DEPARTMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropriation or adjustment	Remainder unappropriated or —
			Rs.	Rs.		
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."						
A.—Central Museum :						
A. 1.—Grants-in-aid	28,000	27,425	—675	..	..	—575
A. 2.—Other Charges	16,300	16,453	+153	..	..	+153
A. 3.—Deduct—Recoveries	—8,300	—8,300	..	..	..	..
B.—Grants-in-aid to Scientific Societies and Institutes :						
B. 1.—Indian Institute of Science, Bangalore	1,50,000	1,50,000	..	..	..	..
B. 2.—Bose Research Institute, Calcutta	53,000	53,000	..	..	..	..
B. 3.—Indian Association for the Cultivation of Science, Calcutta	20,000	18,000	—2,000	—2,000	..	..
<i>Col. 5—Emergency cut.</i>						
B. 4.—Asiatic Society of Bengal	5,000	5,000	..	..	..	..
B. 5.—Bhandarkar Oriental Research Institute, Poona	4,000	4,000	..	..	..	..
Total { Gross	2,76,300	2,73,878	—2,422	—2,000	—422	
Deductions	—8,300	—8,300	..	..	..
Net	2,68,000	2,65,578	—2,422	—2,000	—422	

NOTES.

1. *Central Museum, Calcutta.*—In accordance with the wishes of the Public Accounts Committee a statement is given below showing the total receipts and expenditure attributable to the Central Museum at Calcutta. Exclusive of grants-in-aid, the total receipts were Rs. 230 and the total expenditure Rs. 1,47,190, the excess of expenditure over receipts being Rs. 1,46,960. Against this the Bengal Government contributed Rs. 8,300 on account of establishment charges of the Art Gallery and Art Section, and the Government of India contributed grants-in-aid of Rs. 17,104 for the Trustees' Office, Rs. 16,300 for rates and taxes, Rs. 1,521 as a miscellaneous grant and Rs. 500 as a library grant. It also met under other grants, various expenses of officers, etc., working in different branches of the museum.

2. The Archaeological Section is engaged solely on Museum work and is not concerned with any item of work relating to any other branch of the Archaeological Department. Under "Botanical Section" are included pay and allowances of the Curator Industrial Section, whose work also is wholly confined to Museum activities. Under "Trustees' Office—contingencies" are included rates and taxes for the Museum (Rs. 16,453), the amount paid to Director, Zoological Survey of India for show cases (Rs. 1,500) and charges for the lecture scheme. Charges for "Pay of Officers" in the Zoological Section represent a share of the pay of officers of the Zoological Department who spend some portion of their time on museum work. The amount shown under "Zoological Section—contingencies" (Rs. 10,000) is a rough estimate. Electrical charge totalling Rs. 1,922 have been distributed over various sections.

CENTRAL MUSEUM, CALCUTTA, 1931-32.

Receipts.

	Rs.
Sale of Guide books (Trustee Office)	85
Rent of refreshment room and shed (Trustees' Office)	71
Sale of bromide prints (Art Section and Art Gallery)	11
Sale of photographs, casts, etc., (Archaeological Section)	63
Total Receipts	230

Expenditure.

	Pay of Officers.	Pay of Establish- ment.	Allow- ance, etc.	Contin- gencies.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Trustee's Office	..	14,018	..	21,572	35,590
Art Section and Gallery	..	6,601	..	3,403	10,004
Archaeological Section	9,331	10,438	4,531	4,096	28,396
Geological Section	..	3,515	..	1,532	5,047
Botanical Section	9,107	4,840	1,316	908	16,171
Zoological Section	21,982	20,000	..	10,000	51,982
Total Expenditure	40,420	59,412	5,847	41,511	147,190

GRANT No. 56—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro-priation or surrender.	Remainder un-adjusted + or -.
MAJOR HEAD "31—EDUCATION".	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Grants-in-aid to Universities	11,53,000	11,51,700	—1,300	—1,300	..
B.—University—Government Colleges:					
B.-1.—Pay of Officers	O. S. (a) 1,093	1,093	999	—94	..
B.-2.—Allowances, Honoraria, etc.	400	..	—400	..	—400
Passage authorised to be engaged in 1932-33, paid for in 1933-34.					
D.—Grants-in-aid to Non-Government Secondary and Primary Schools					
Non-voted O. S. (b) 8,852	18,600	27,452	27,316	—136	..
Col. 1.—Addition mainly for grants-in-aid to the Chiefs' Colleges in Central Provinces.					
Voted	25,900	23,423	—2,477	—1,520	—948
Col. 6.—Savings retained to meet unexpected demands.					
E.—Government Primary Schools:					
E. 1.—Pay of Establishments	1,000	1,008	+8	+8	..
E. 4.—Contingencies and Miscellaneous	100	50	—50	—8	—42
F.—Government Secondary Schools:					
F. 1.—Pay of Officers	O. S. (c) —9,000	9,000	..	..	..
Owing to the decision to debit leave salary of principal, Rajkumar College to sub-head H.					
F. 2.—Pay of Establishments	3,466	3,466	+3,466	+3,530	—64
Col. 5.—For leave salary of Assistant Masters on foreign service.					
G.—Scholarships and Other Miscellaneous Charges:					
G. 1.—Grants-in-aid	900	900	..	..	..
G. 2.—Other Charges					
Non-voted O. S. (d)	940	940	939	—1	..
Voted	3,100	2,074	—1,026	—701	—325
H.—General :					
Miscellaneous :					
O. S. (e) 11,060	1,000	12,060	11,279	—781	..
Col. 1.—See F. 1. Also for cost of passages of the officer.					
Totals { Non-voted	41,945	40,533	—1,412	..	—1,412
{ Voted	11,84,000	11,82,621	—1,379	..	—1,379

(a) Sanctioned in January.

(b) Sanctioned in June—Rs. 1,000; August—Rs. 136 and September—Rs. 998.

(c) Sanctioned in August—Rs. 7,433 and February—Rs. 1,520.

(d) Sanctioned in October Rs. 743 and December Rs. 180.

(e) Sanctioned in August Rs. 7,428 and February Rs. 3,831.

GRANT No. 57.—MEDICAL SERVICES.

Major Head and Sub-head,	Final Appropriation.	Actual Expenditure	Excess + Saving -	Net reappropriation	Remainder unadjusted or surrendered, + or -
MAJOR HEAD " 32—MEDICAL ".	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment—Superintendence:					
A. 1.—Pay of Officers					
Non-voted O. 93,800 } S. (a) —1,210 }	92,590	85,788	—6,802	—4,790	—2,012
Col. 5 and 6—No officer appointed supernumerary for the whole year, as anticipated.					
Voted . . . . .	..	—54	—54	+21	—75
A. 2.—Pay of Establishments	99,800	95,873	—3,927	—3,800	—127
A. 3.—Allowances, Honaria, etc.					
Non-voted O. 22,700 } S. (b) —5,850 }	15,370	12,230	—1,140	..	—1,140
Under cost of passages. Also less touring as a measure of economy.					
Voted	19,800	18,524	—1,276	—1,350	+74
A. 4.—Grants-in-aid, Contributions, etc.	3,600	3,060	—540	..	—540
Over-estimated.					
A. 6.—Contingencies	19,200	17,331	—1,869	—1,171	—698
Col. 5—Economy.					
A. 7.—Deduct—Expenditure Charged to the Grant for Public Health No. 58	—54,500	—52,556	+1,944	..	+1,944
See Note.					
B.—Medical Establishment—District Medical Officers:					
B. 1.—Simla					
B. 1. (1).—Pay of Officers					
Non-voted O. 21,000 } S. (b) —315 }	21,285	20,633	+5,248	+4,790	+458
Col. 5—Officer on higher rate of pay.					
Voted	11,000	10,441	—559	—170	—389
B. 1. (2).—Other Charges					
Non-voted O. 1,500 } S. (b) —35 }	1,465	1,465	..	..	..
Voted	5,000	6,070	+170	+32	+138
B. 1. (3).—Grants-in-aid, Contributions, etc.	..	..	..	..	..
O. 1,200 } S. (a) —220 }	980	979	—1	..	—1
B. 2.—North-East Frontier, Assam:					
B. 2 (1).—Pay of Officers	16,800	17,429	+2,629	+3,100	—471
B. 2 (2).—Pay of Establishments					
O. 4,400 } S. (a) —500 }	3,900	2,373	—1,527	—1,550	+23

(a) Sanctioned in February.

(b) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving - Rs.	Net reappro- priation or surren- der Rs.	Remainder un- adjusted + or - Rs.	
					Col. 5 and 6.—Economy.	Col. 6—Excessive reduction.
B. 2.—North-East Frontier, Assam	—concl'd.					
B. 2 (3).—Other Charges						
O. 8,800	6,500	5,362	-1,138	-500	-638	
S. (a).—2,300						
C.—Other Medical Establishments:						
C. 1.—Imperial Serologist:						
C. 1 (1).—Pay of Officers						
Non-voted	19,500	19,500				
Voted	13,800	11,520	-2,280	-2,500	+20	
C. 1 (2).—Pay of Establishments	7,700	7,664	-36	..	-36	
C. 1 (3).—Other Charges						
Non-voted	3,500	3,500				
Voted	7,200	6,792	-408	-400	-8	
C. 2.—All-India Medical Council:						
C. 2 (1).—Pay of Officers	35,000		-35,000	-35,000	..	
C. 2 (2).—Pay of Establishments	16,200	..	-16,200	-16,200	..	
See C. 2 (1).						
C. 2 (3).—Allowances, Honoraria, etc.	10,100	..	-10,100	-10,100	..	
See C. 2 (1).						
C. 2 (4).—Contingencies	4,200	..	-4,200	-4,200	..	
See C. 2 (1).						
C. 2 (5).—Deduct—Probable Savings	-15,500	..	+15,500	+15,500	..	
See C. 2 (1).						
C. 3.—Chemical Examiner:						
O. 3 (1).—Pay of Officers	1,700	1,080	-620	..	-620	
O. 3 (3).—Deduct—Establishment Charges recovered from other Governments, Departments, etc.						
—100	-720	-20	..	..	-20	
D.—Hospitals and Dispensaries						
D. 1.—Pay of Officers						
Non-voted	3,600	3,564	-36	..	-36	
Voted	2,400	4,101	+1,701	+1,725	-24	
D. 2.—Pay of Establishments						
Non-voted O. 15,400	12,450	13,018	+468	+600	-132	
S. (b).—850						
Voted	8,000	8,813	-87	-79	-8	
D. 3.—Other Charges						
Non-voted O. 15,300	13,300	12,290	-1,010	-1,650	+640	
S. (a).—2,000						
Col. 6—Excessive reduction.						
D. 4.—Grants-in-aid to Non- Government Medical In- stitutions	15,200	15,036	-165	-117	-48	
D. 5.—Deduct—One-third share recovered from Military	6,700	16,845	+145	+195	-50	
—7,300	-6,007	+1,293	..	..	+1,293	
Full share not debited to Military during the year.						
(a) sanctioned in February.						
(b) sanctioned in March.						

(a) sanctioned in February.

(b) sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net Appropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Hospital and Miscellaneous—concl'd.					
D. 6.—Establishment Charges recovered from other Governments, Departments, etc.	—1,300	—1,278	+22	..	+22
E.—Grants for Medical purposes	3,83,100	3,81,766	—1,334	..	—1,334
F.—X-Ray Institute:					
F. 1.—Pay of Officers	5,300	4,860	—440	—440	..
F. 2.—Pay of Establishment	260	1,256	+1,056	+1,056	..
	Residual charges of the late Dehra Dun Institute.				
F. 3.—Supplies and Services	7,400	4,193	—3,107	+16	—3,113
	Col. 6.—Apparatus not delivered before close of the year.				
F. 4.—Allowances and Contingencies	1,200	1,171	—29	+174	—263
Totals	{ Non-voted	Gross	2,12,740	2,03,371	—4,469
		Deductions	—2,000	—1,998	+2
		Net	2,10,740	2,06,773	—4,467
	{ Voted	Gross	6,74,800	6,17,241	—57,559
		Deductions	—61,800	—58,563	+3,237
		Net	6,13,000	5,58,678	—56,868
					—2,714

Note

Sub-head A.7.—The counterpart of this sub-head in Grant No. 58—Public Health is sub-head B. A reduction of Rs. 1,520 was made in the appropriation for the latter sub-head but the corresponding modification in this sub-head was not made under the misapprehension that any modification of appropriation under sub-head B in Grant No. 58 carried with it the necessary authority for the alteration of provision under this sub-head.

GRANT No. 58.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving -.	Net reappro- priation or surrender.	Remainder un- adjusted + or -.
MAJOR HEAD " 33—PUBLIC HEALTH."	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Public Health Establishment :					
A. 1.—Pay of Officers					
O. 32,200 } 28,924 28,924 					
S. (a) —3,276 }					
A. 2.—Grants-in-aid, Contribu- tions, etc.	600	931	+331	+332	-1
	Under passage contribution.				
A. 3.—Other Charges					
Non-voted O. 10,000 } 8,045 5,111 -2,934 -692 -2,242					
S. (b) —1,955 }					
Col. 6.—Vacancies, less touring and absence of charges for the return journey of the Public Health Commissioner to the Office International, Paris, as he did this while on leave in England.					
Voted 2,600 1,793 -807 -250 -557					
Col. 6.—Less expenditure on publication.					
B.—Public Health Establishment—					
Charges brought to account initially against the Grant for Medical Services (No. 57)	54,500	52,550	-1,944	-1,520	-424
C.—All India Institute of Hygiene and Public Health, Calcutta.					
Non-voted O. 37,600 } 					
S. —37,000 }					
Provision distributed over sub-heads C. 1, C. 3 and C. 4.					
Voted 1,63,000 .. -1,63,000 —1,63,000 ..					
Provision distributed over sub-heads C. 1, C. 2 and C. 4.					
C. 1.—Pay of Officers					
Non-voted O. 22,922 22,922 					
S. (a) 22,922 }					
Col. 1.—See C. non-voted.					
Voted .. 8,640 +8,640 +8,640 					
Col. 5.—See C. voted.					
C. 2.—Pay of Establishments	..	7,687	+7,687	+7,702	-15
	Col. 5.—See C. voted.				
C. 3.—Grants-in-aid, Contri- butions, etc.					
O. 700 3,800 +3,100 .. +3,100					
S. (a) 700 }					
Under passage contribution.					
C. 4.—Other Charges					
Non-voted O. .. } 13,000 6,000 -7,000 -7,000 ..					
S. (a) 13,000 }					
Col. 1.—See C. non-voted. Institute not in full working order.					
Voted 30,311 +30,311 +34,856 .. -4,545					
Col. 5.—See C. voted. Col. 6.—Institute not in full working order.					
D.—Public Health—Expenses in connection with Epidemic Diseases:					
D. 1.—Port Quarantine charges in the Madras Presidency:					
D. 1. (1).—Pay of Establish- ments 14,200 12,070 -2,130 -1,200 -930					
D. 1. (2).—Allowances, Ho- noraria, etc. 900 631 -269 .. -269					
	Economy.				
D. 1. (3).—Other Expenses. 3,300 3,401 +101 .. +101					
	(a) Sanctioned in March.				
	(b) Sanctioned in October—Rs. 210 and March—Rs. 1,040.				

Major Head and Sub-Head,	Final Appropriation, Rs.	Actual Expenditure, Rs.	Excess + Saving— Rs.	Net reapprop- riation or surrender, Rs.	Remainder ad- justed + or— Rs.	
					Rs.	Rs.
D.—Public Health—Expenses in connection with epidemic diseases—contd.						
D. 2.—Port Health Establishment—Bombay, Karachi and Aden:						
D. 2 (1).—Pay of Officers.						
Non-voted O. 38,900						
S. (e) —500	38,400	38,540	+140	..	+110	
Voted	30,300	30,131	-169	-157	-12	
D. 2 (2).—Pay of Establishments.						
Non-voted	2,000	2,377	-277	..	-223	
Voted	21,000	20,720	+5,720	+5,559	+161	
Col. 5.—Cost of plague establishment and sanitary police accepted as central charge.						
D. 2 (3).—Allowances, Honoraria, etc.						
Non-voted O. 11,300						
S. (d) 2,758	14,054	16,305	+2,251	+360	+1,391	
Col. 6.—Under-estimate. Funds applied for too late for sanction.						
Voted	15,000	19,010	+4,010	+4,058	-48	
Col. 5.—See D. 2 (2)—Voted.						
D. 2 (4).—Supplies, Services and Continencies.						
Non-voted O. 3,500						
S. (e) 499	3,999	3,977	-22	..	-22	
Voted	17,000	23,482	+6,482	+6,085	+397	
Col. 5.—See D. 2 (2)—Voted.						
D. 2 (5).—Grants-in-aid, Contributions, etc.						
O. 1,200						
S. (e) 342	1,542	1,653	+111	..	+111	
Arrear contribution.						
D. 2 (6).—Establishment charges paid to other Governments, Departments, etc.						
See D. 2 (2)—Voted.						
D. 2 (7).—Deduct—Amount recovered from the Government of Bombay.						
Non-voted	-7,000	..	+7,000	+7,000	..	
Voted	-21,000	..	+21,000	+21,000	..	
Non-voted and Voted—No recovery, Government of India having agreed to bear Bombay Government share also.						
D. 2 (8).—Deduct—Amount recovered from Bombay, Karachi and Aden Port Trusts						
Non-voted	-28,500	-28,760	-260	..	-260	
Voted	-41,400	-42,760	-1,360	-14,851	+13,491	
Col. 5.—Non-recovery from Bombay Port Trust (Rs. 9,910) of moiety of the cost of Sanitary Police, the matter being under consideration, and recovery (Rs. 3,500) in respect of S. M. S. officers and plague establishment effected during 1933-34.						

(e) Sanctioned in February.

(d) Sanctioned in January Rs. 1,500 and February Rs. 1,248.

(e) Sanctioned in January.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net	Remainder
				resppro- priation or surrende-	un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
D. 3.—Port Health Establishment—Calcutta and Chittagong:					
D. 3 (1).—Pay of Officers	47,600	43,034	—4,566	—4,050	—516
	See Note 1.				
D. 3 (2).—Pay of Establishments	20,200	18,980	—1,220	—354	—604
	See Note 1.				
D. 3 (3).—Allowances, Honoraria, etc.	17,600	13,483	—4,117	—2,331	—1,786
	Cols. 5 and 6.—Economy. See Note 1.				
D. 3 (4).—Supplies and Services and Contingencies	20,400	17,987	—2,413	+2,000	—4,473
Col. 5.—To meet the cost of repairing a steam launch. Col. 6.—Work could not be undertaken in time. See also Note 1.					
D. 3 (5).—Establishment charges paid to other Governments, Departments, etc.	200	—	—200	+ 25	—225
Col. 6.—No adjustment necessary for the share of High Commissioner's establishment owing to change in the method of accounting. See Note 1.					
D. 3 (6).—Deduct—Establishment charges recovered from other Governments, Departments, etc.	—53,000	—3,976	+49,024	..	+49,024
No recovery from the Port Commissioners, Calcutta, the method of recovery being under settlement. See Notes 1 and 2.					
D. 4.—Pilgrim Charges:					
D. 4 (1).—Pay of Establishments	1,600	1,632	+32	..	—32
D. 4 (2).—Other charges	18,200	12,567	—5,633	..	—5,633
	Less pilgrim traffic.				
D. 5.—Expenses in connection with Malaria in the N. E. F.					
O.	200				
	S. (f)	315			
	{				
D. 6.—Establishment charges paid to other Governments, Departments, etc.	515	324	—191	..	—191
Economy.					
D. 7.—Expenses in connection with Air Port Quarantine	1,600	1,478	—122	..	—122
D. 8.—Deratification of Ships:					
D. 8 (1).—Pay of Establishments	1,800	1,897	+97	+113	—16
D. 8 (2).—Allowances, Honoraria, etc.	5,100	3,746	—1,354	..	—1,354
	Vacancy.				
D. 8 (3).—Contingencies	1,600	818	—982	—500	—482
Col. 5 and 6.—Vacancy.					
D. 8 (4).—Establishment charges paid to other Governments, Departments, etc.	10,800	1,525	—9275	—4,200	—5,975
Col. 6.—Less number of ships fumigated (Rs. 1,849). Also indecision about the mode of adjustment of certain charges. Col. 5.—Economy and fewer ships fumigated.					
	(f) Sanctioned in October.				

Arrear payments to Bombay Government on account of deratification of ships at Karachi.

(f) Sanctioned in October.

Major Head and Sub-head.	Final	Actual	Excess +	Net reappro-	Remainder
	Appropriation.	Expenditure.	Saving —	priation or surrender,	un-adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

E.—Bacteriological Laboratories—Central Research Institute, Kasauli :

E. 1.—Pay of Officers

Non-voted	O. 66,300	S. (g) 10,599	55,601	55,431	—170	..	—170
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Voted	5,900	5,940	+40	..	+40
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E. 2.—Pay of Establishments . 51,700 50,527 —1,173 —1,173 ..

Vacancies.

E. 3.—Allowances, Honoraria, etc.

Non-voted	O. 1,100	S. (g) 300	1,400	617	—783	..	—783
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Change in incidence of travelling charges.

Voted	500	459	—41	..	—41
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E. 4.—Purchase of Serum bottles . 9,000 5,765 —3,235 —3,240 +5

Decrease in the demand for cholera vaccine.

E. 5.—Purchase and Repair of Apparatus . 12,000 10,983 —1,017 .. —1,017

Certain articles received and paid for in 1933-34.

E. 6.—Other Supplies . 25,100 21,285 —3,815 —2,000 —1,815

Col. 6.—Fall in demand for cholera vaccine mainly. Col. 5.—Purchase of stores through the Indian Stores Department.

E. 7.—Contingencies . 33,300 32,488 —812 —500 —312

F.—Grants-in-aid :

F. 1.—For Public Health Purposes :

F. 1. (1).—To Indian Research Fund	..	1,50,000	1,50,000
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F. 1. (2).—To others	..	5,000	5,000
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F. 2.—For Pasteur Institutes . 7,700 7,700

G.—Works

Non-voted	..	600	415	—185	..	—185
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Voted	..	4,700	4,092	—8	..	—8
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(g) Sanctioned in January.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.	Net reappropriation or surrendered.	Remainder adjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—English charges (High Commissioner) on Stores	1,000	..	-1,000	-1,000	..
Grant based on forecast, but no indent received.					
Totals { Non-voted	Gross	1,92,902	1,87,327	-5,575	-7,000 + 1,425
	Deductions	—35,500	—28,760	+6,740	+7,000 —360
	Net	1,57,402	1,58,567	+1,165	.. + 1,165
Voted	Gross	7,74,400	6,51,330	-1,23,070	93,465 —26,605
	Deductions	—1,15,400	—46,736	+68,664	+8,149 + 62,515
	Net	6,59,000	6,45,594	-54,406	-87,316 + 32,910

NOTES.

1. Sub-head D. 3.—The charges on account of the Port Health Department, Calcutta and Chittagong, were debited in previous years to the head " Hospital Port Dues Fund " (a debt head, outside revenue accounts) to which the moiety payable by the Government of India and the Port Trusts were credited. The Government of India have decided that the staff of the Department should be treated as Government servants for all purposes and the charges on account of the Department debited, with effect from the year 1932-33, to grant No. 58—Public Health, the moiety due from the Port Trusts being shown as a " debit entry " under this head. This sub-head has accordingly been opened to exhibit the charges borne by Central Government and the moiety recovered from Port Trusts.

2. The net excess occurs mainly under Sub-head D. 3 (6) and is explained as the result of the Commissioners for the Port of Calcutta not paying their share of the cost of the Port Health Department for the year 1932-33. The Commissioners, it is reported, would not make any advance payment and the Government of Bengal was informed in February 1933 that the expenditure under the head " 32 Public Health " for 1932-33 would be far in excess of the budget provision if the Commissioners did not pay their dues before the close of the financial year. The payment has, however, since been made (January 1934).

Financial results of the manufacture of vaccines, sera, etc., at the Central Research Institute, Kasauli.

Debits.	1931-32. Rs.	1932-33. Rs.
Outstanding bills at commencement	4,491	3,724
Opening Stock of capsules, vaccines and sera	64,509	43,985
Share of pay of officers and establishment	77,030	73,805
Allowances, honoraria, etc.	204	205
Purchase of serum bottles	2,545	3,330
Purchase and repairs of apparatus and other charges	21,513	21,513
Contingencies	12,741	12,262
Share of payments to officers on sale of vaccines, etc., to private institutions and individuals	1,400	1,316
Approximate overhead charges	14,099	15,240
Excess of credits over debits	1,30,079	..
Total	<u>3,29,511</u>	<u>1,75,379</u>

Credits.

Sale proceeds actually recovered	2,81,802	1,28,448
Outstanding bills at end of year	3,724	4,256
Stock of capsules, vaccines and sera at end of year	43,985	37,212
Excess of debits over credits . . . . .	..	5,463
Total	<u>3,29,511</u>	<u>1,75,379</u>

NOTE.

See Important Comments.

Store Accounts for 1932-33 of vaccines and sera, etc. manufactured at the Central Research Institute, Kasauli.

	Opening balance, during the year.	Receipts during the year.	Utilizations, sales and other disposals during the year.	Depreciation, shortage, etc., written off during the year.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Empty capsules—					
Not vacuumised	8,678	4,878	3,731(a)	..	9,825
Vacuumised	14,942	3,731(a)	1,760	..	16,913
Filled up capsules—					
Vaccines, etc.	1,124	1,09,348	1,09,634	90	748
Sera	1,946	15,728	16,465	2	1,207
Finished but not bottled—					
Vaccines	17,295	20,279	21,924	7,131(b)	8,519
Total	43,985	1,53,964	1,53,514	7,223	37,212

(a) Transferred from Stores to the Vacuumising department.

(b) Due to reduction in the selling rates for cholera vaccine.

The stocks of (1) empty capsules not vacuumised, (2) filled up capsules of sera and vaccines and vacuumised capsules and (3) vaccine finished but not bottled are regularly checked as follows :

In the case of (1) by sample check along with that of all other stores, quarterly by the store clerk, half-yearly by the Assistant to Director and annually by the Director who records the result in the several stock registers and submits a certificate of this to the Director General, Indian Medical Service.

In the case of (2) and (3) yearly and monthly respectively by the Assistant Director in charge of Sera and Vaccine manufacture, the result of verification being recorded in the registers at the time of check.

The result of the checks exercised is always satisfactory and the last check was made on the 31st December 1932 in respect of (1) and on the 31st March 1933 and 4th September 1933 respectively in respect of (2) and (3).

The position of the stores is satisfactory and the closing balances are not unnecessarily large.

FATEH CHAND,

Head Clerk.

R. AGGARWALA,

Assistant Accountant-General,

Central Revenues.

J. TAYLOR,

Lt.-Colonel, I.M.S.,
Director.

Review of the stores position.—The closing stock of capsules was not unnecessarily large but in view of decreased demand a stock of the value of Rs 17,000 or Rs 18,000 approximately has been considered to be sufficient to be kept in hand for ordinary and unforeseen emergent requirements and steps have already been taken to this end by curtailing future purchase to bare necessity.

IMPORTANT COMMENTS.

1. *Pro forma accounts of the Central Research Institute, Kasauli.*—A slight change of the form of the account has been made since last year, which is of no material importance, and the final results are still comparable.

2. This account is not prepared on strictly commercial lines. The fixed plant used is not expensive and the inclusion of depreciation charges and interest on the Government capital locked up in the concern would not be sufficient to affect appreciably the charges which Government levies for supplies issued, nor would these issue rates over a series of years be appreciably affected by other possible changes in the direction of making the accounts of a purely commercial character.

3. The figures of excess of credits over debits in the past five years are shown in the table below as profits, the excess of debits over credits for 1932-33 being similarly shown as a loss :—

	Rs.
1928-29	1,28,407
1929-30	1,63,573
1930-31	1,31,067
1931-32	1,30,079
1932-33	5,463

4. The heavy decline in demand and the reduction of 50 per cent. in the selling prices of anti-cholera vaccines from July 1932 are mainly responsible for the loss of Rs. 5,463 for 1932-33. As stated last year, the selling rates for mixed typhoid and paratyphoid and mixed influenza vaccines were reduced in January 1933 and the Government of India ordered that no reduction should be made in the prices of other prophylactic and curative vaccines made at the Institute until the effect of the reduction in the price of anti-cholera vaccines on the finances of the Institute was known. This question was to be considered after two years in the light of experience gained during this period. The Director explains that the decrease in demand was mainly under cholera vaccine and was due to the low incidence of cholera during the year and the production of this vaccine by other laboratories in India, by local Governments for their own use, and by private firms.

GRANT No. 59.—AGRICULTURE.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Reappropriation or surrender.	Remaining unadjusted + or —.	Net un. adjusted + or —.
MAJOR HEAD "34—AGRICULTURE"	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Superintendence—Agricultural Institute, Pusa and Central Bureau of Animal Husbandry :						
A. 1.—Pay of Officers						
Non-voted O. 25,400 } S. (a) —449 }	24,951	25,235	+284	+298	—14	
Voted	3,100	3,164	+64	+67	—3	
A. 2.—Pay of Establishments .	70,800	67,925	-2,875	-2,671	—1	
A. 3.—Allowances, Honoraria, etc.						
Non-voted O. 5,400 } S. (b)—1,190 }	4,210	3,402	-808	-298	-510	
Col. 6—Less touring.						
Voted	3,700	3,073	-627	-623	—4	
A. 5.—Supplies and Services :						
A. 5 (1).—Maintenance of Gas, Ice and Electric In- stallations	30,900	29,039	-961	-1,006	+945	
Col. 6.—Related adjustment of debits on account of spare parts of Engine.						
A. 5 (2).—Other Supplies and Services	2,000	1,971	-29	-10	+11	
A. 6.—Contingencies	10,400	10,732	+332	-468	+800	
Col. 5.—Reappropriation based on departmental accounts which show less expendi- ture than the official accounts—hence excess in Col. 6.						
B.—Expert Staff :						
B. 1.—Pay of Officers :						
Non-voted O. 72,700 } S. (c) —23,371 }	49,229	48,274	-1,055	-1,609	+543	
Cols. 1 and 5.—Chiefly two posts remaining vacant.						
Voted	73,300	70,419	-2,881	-2,029	-532	
B. 2.—Pay of Establishments .	1,48,900	1,40,817	-8,083	-7,884	-190	
B. 3.—Allowances, Honoraria, etc.						
Non-voted O. 9,500 } S. (b) —1,800 }	7,700	6,929	-771	..	-771	
Voted	13,700	14,160	+760	+1,212	-452	

(a) Sanctioned in November—Rs. 280 and February—Rs. 210.

(b) Sanctioned in February.

(c) Sanctioned in October—Rs. 14,500; November—Rs. 6,000 and February—Rs. 2,871.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Net			
			Excess + Saving —,	reappro- priation or surrende-	Remainder adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
B.—Export Staff—concl'd.						
B. 4.—Purchase and upkeep of Cattle . . .	13,000	11,897	—1,103	—1,134	+31	
B. 5.—Purchase of New Machinery and Plant, Apparatus, etc., and Gas and Water supply . . .	28,400	24,349	—4,051	—3,664	—387	
B. 6.—Other Supplies and Services . . .	46,700	48,399	+1,699	+1,218	+481	
B. 7.—Contingencies . . .	15,000	21,175	+5,575	+5,459	+116	
Col. 5.—For payment of rent of P. W. D. buildings occupied by the staff of the Agricultural Section which is treated as a commercial concern.						
C.—Experimental Farms:						
C. 1.—Pay of Officers . . .	16,500	16,748	+248	+262	—14	
C. 2.—Pay of Establishments .	60,600	62,212	+1,412	+2,684	—1,252	
C. 3.—Allowances, Honoraria, etc. . .	6,600	9,882	+3,282	+3,807	—525	
Col. 5.—For cost of passage (Rs. 3,450).						
C. 4.—Capital Expenditure—						
Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. . .	4,500	7,480	+2,980	+3,457	—477	
Col. 5.—Mainly for purchase of cattle.						
C. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Buildings, etc. .	2,300	1,883	—417	—306	—111	
C. 6.—Feed of Dairy Cattle, including grazing charges . . .	74,000	57,715	—16,285	—14,833	—1,452	
Col. 5.—Fall in the price of food stuffs and farm-grown grains substituted for purchased grains.						
C. 7.—Purchase of Dairy Produce . . .	35,500	33,804	—1,696	—377	—1,319	
Col. 6.—Drop in sales of butter. Also for making of butter from surplus home milk.						
C. 8.—Other Expenses . . .	40,900	41,528	+8,372	—6,320	—2,052	
Mainly the result of less purchases of dairy produce at Wellington.						
D.—Sugarcane Station, Coimbatore :						
D. 1.—Pay of Officers						
Non-voted O. S. (a) . . .	9,200 } S. (a) —11 }	9,189	10,790	+1,601	+1,500	+1
Voted . . .	12,500	12,296	—204	—204	..	
D. 2.—Pay of Establishments .	25,000	26,615	+1,615	+312	+1,363	
Col. 6.—Adjustment of share of leave salary after the close of the year.						
D. 3.—Allowances, Honoraria, etc.						
Non-voted . . .	1,700	1,657	—13	..	—13	
Voted . . .	2,500	2,437	—63	..	—63	

(a) sanctioned in February.

Major Head and Sub-head.	Final Appropriation,	Actual Expenditure,	Excess + Saving—	Net reappropriation or surrender		Remainder un-adjusted + or —.
				Rs.	Rs.	
D. 4.—Sugarcane Station Working Expenses, etc.	17,900	17,257	—643	—630	—13	
D. 5.—Other Supplies and Services and Contingencies	4,100	4,045	—55	..	—55	
FF.—Sugar cable Services:						
FF. 1.—Pay of Establishments	..	289	+289	+289	..	
		Arrear pay charge.				
3.—Miscellaneous—Medical Establishment:						
G. 1.—Pay of Officers						
Non-voted	1,100	1,094	—6	..	—6	
Voted	8,100	6,385	—1,715	—1,684	—31	
G. 2.—Pay of Establishments	5,800	5,467	—333	—333	..	
G. 3.—Allowances, Honoraria, etc.	500	1,279	+779	+818	—39	
		Col. 5.—For travelling expenses on transfer.				
G. 4.—Medicine and Diet	5,800	4,573	—1,227	—1,054	—173	
G. 5.—Other Expenses	1,500	1,519	+19	+26	—7	
H.—Miscellaneous—Estate Establishment:						
H. 1.—Pay of Establishments	15,300	14,953	—347	—321	—26	
H. 2.—Allowances, Honoraria, etc.	100	18	—82	—81	—1	
H. 3.—Petty Construction and upkeep of Estate	7,600	7,222	—378	—272	—106	
H. 4.—Other Expenses	12,500	11,056	—1,444	—1,420	—24	
I.—Indian Central Cotton Committee:						
I. 1.—Pay of Officers						
Non-voted O. 41,400 } S.(a) 9,553 }	31,847	28,096	—3,751	..	—3,751	
Reduction in appropriation and saving due to revision of the rates of pay for the Secretary and vacancy. The re-appropriation of Rs. 3,751 from this sub-head to sub-head I. 4, proposed late in March could not be sanctioned by Government of India being too late.						
I. 2.—Pay of Establishments	19,200	18,152	—1,048	—1,048	..	
I. 3.—Allowances, Honoraria, etc.						
Non-voted	9,000	5,056	—3,944	—2,992	—922	
Col. 5.—Restricted touring owing to the post of Deputy Secretary remaining vacant for about 6 months. The final saving was proposed for re-appropriation to I. 4 late in March but could not be sanctioned by Government being too late.						
Voted	300	752	+452	+680	—228	
Col. 5.—Due to extra travelling charges connected with meeting of the Committee at Karachi. Col. 6.—Saving proposed for re-appropriation to I. 4 too late for sanction.						
I. 4.—Deduct—Recoveries from the Committee						
Non-voted O. —50,400 } S.(a) 9,553 } —10,347 —33,901 +6,946 +2,992 +3,954						
See I. 1 and I. 3 non-voted, also Note 1.						
Voted	—18,300	—17,800	+700	+472	+225	
See I. 3 voted, also Note 1.						
(a) Sanctioned in January.						

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
J.—Fumigation of American Cotton:					
J. 1.—Pay of Establishments.	5,300	4,775	-525	-525	...
Charges under J. 1 and J. 2 recovered from importers.					
J. 2.—Other Expenses					
O. (a) 3,63,000 ; 4,57,900	94,900 }	4,74,098	+17,098	+14,325	+2,773
The original estimate of expenditure on fumigation of American Cotton was framed on the basis of a probable import of 40,000 bales of cotton. The supplementary appropriation was obtained to meet the extra expenditure connected with supply of over 2,00,000 bales of imports estimated later in the year.					
L.—Agricultural Research Scheme:					
L. 1.—Botanical sub-station at Karnal:					
L. 1 (1).—Pay of Officers ..	4,730	+4,730	+4,732	-2	
The expenditure is connected with the furtherance of Agricultural Research Scheme, which is financed by Imperial Council of Agricultural Research. The connected provision could not be included in the original estimates as the final decision was received late in the year.					
L. 1 (2).—Pay of Establishments ..	3,407	+3,407	+3,407	..	
See L. 1 (1).					
L. 1 (3).—Other charges ..	13,203	+13,203	+13,161	+42	
See L. 1 (1).					
L. 2.—Sugarcane sub-station at Karnal:					
L. 2 (1).—Pay of Establishments ..	2,418	+2,418	+1,920	+498	
See L. 1 (1).					
L. 2 (2).—Other Charges ..	18,887	+18,887	+21,950	-3,063	
See L. 1 (1).					
L. 3.—Research on Mosaic and other diseases of sugarcane:					
L. 3 (1).—Pay of Officers ..	2,562	+2,562	+4,900	-2,428	
See L. 1 (1). Post of Assistant Sugarcane Mycologist not filled up.					
L. 3 (2).—Pay of Establishments ..	2,280	+2,280	+2,740	-460	
See L. 1 (1). Col. 6—Vacancies in sanctioned staff.					
L. 3 (3).—Other Charges ..	7,909	+7,909	+16,030	-8,121	
See L. 1 (1). Col. 6—Delay in the receipt of articles ordered.					
L. 4.—Deduct—Amount recovered from the Imperial Council of Agricultural Research ..	..	-55,396	-55,396	-68,860	+13,464
See L. 1 (1).					
(a) Voted in March.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropriation or surrender.	Remainder unadjusted + or —.
			Rs.	Rs.		
M.—Cotton Cess Staff :						
M. 1.—Pay of Establishments	800	1,250	+450	—	+450	..
M. 2.—Other Charges	200	180	—2	—	..	—20
N.—Works	15,900	29,296	+13,396	—	+14,242	—846
Col. 5.—For certain minor construction and repairs. See Note 2.						
O.—English Charges (High Commissioner) on stores	Com-	2,000	1,800	—200	..	—200
P.—Loss or Gain by Exchange	..	—15	—15	—	..	—15
Totals	{ Non-voted { Gross . . .	1,39,026	1,30,593	—8,433	—2,992	—5,441
	Deductions . . .	—40,847	—33,901	+6,946	+2,992	+3,954
	Net . . .	98,179	96,692	—1,457	..	—1,457
	{ Voted { Gross . . .	13,30,300	13,80,067	+50,367	+68,388	—18,021
	Deductions . . .	—18,300	—72,936	—54,636	—68,388	+13,692
	Net . . .	13,12,000	13,07,671	—4,329	..	—4,329

NOTES.

1. *Sub-head I.*—The refunds made by the Indian Central Cotton Committee correspond to the drawings from the treasury, less cost of passages and leave salary which are borne by Government against leave and pension contributions paid by Committee. Under non-voted and voted heads the appropriation and expenditure compare as below:—

	Non-voted.		Voted.	
	Appropriation.	Expenditure.	Appropriation.	Expenditure.
			Rs.	Rs.
Gross . . .	40,847	33,182	19,500	18,904
Recoveries . . .	—40,847	—33,901	—18,300	—17,692
Net . . .	..	—7,9(a)	1,200	1,304(b)

(a) Represents recovery of expenditure incurred in 1931-32 on account of travelling expenses which could not be refunded by the Committee before the expiry of that year (*vide* page 142 of last year's Appropriation Report).

(b) More persons on leave than anticipated.

2. *Sub-head N.*—Includes one major work for construction of the substation at Karnal, details of which are:—The total revised estimate for the project as a whole is Rs. 64,200; expenditure up to March 1933 is Rs. 63,534 (including Rs. 4,353 incurred in 1932-33); balance Rs. 66. In progress, expected to be completed during 1933-34.

ACCOUNT of consumable stores of the Imperial Institute of Animal Husbandry and Dairying, Bangalore, for 1932-33.

	Rs.
Opening balance on 1st April 1932	13,759
Receipts during the year	66,220
Total	<u>80,049</u>
Utilization, sales and disposals during the year	64,677
Depreciation, shortages, etc., written off during the year	15,372
Closing balance on 31st March 1933	<u>80,049</u>
Total	<u>80,049</u>

2. (a) Various items of stores were verified on 15 different dates during the year. The following discrepancies were found. No revaluations were made and no important deficits or surpluses were found.

	Excess.	Deficiency.
Bitter salt	45 lbs	747 lbs.
Silage . . . . .	. . . . .	. . . . .

(b) The verifications were conducted by the Superintendent of this Institute and the Audit Assistant on the staff of the Director, Imperial Institute of Agricultural Research, Pusa, mainly by actual counting and weighing.

(c) As far as can be seen there were no excess in stocks of consumable stores purchased during the year.

3. No stocks were revalued during the year. Verifications were carried out mainly in August and September 1932 by counting or weighing.

4. The policy laid down by the Director, Pusa of purchasing stores locally sufficient for not more than 2 months and for less than 6 months in the case of other stores is being adhered to.

(Sd.) A. LAMB,
Superintendent,
*Imperial Institute of Animal Husbandry and
Dairying, Bangalore.*

AUDIT COMMENTS.

Nil.

K. R. RAMA IYER,

Examiner,

Outside Audit Department,

Accountant General's Office, Madras.

Stores account for the animals belonging to the Imperial Institute of Animal Husbandry and Dairying, Bangalore, for 1932-33.

Statement I—Balances.

	Ra.
Balance on 1st April 1932	52,965
Balance on 1st April 1932 (Wellington cattle)	14,090
Receipts (Statement II)	15,188
Total	<u>82,243</u>
Iissues (Statement III)	22,351
Balance on 31st March 1933	<u>59,892</u>

Statement II—Receipts.

To Cash purchase	6,676
To increase in value through revaluation	8,512
Total	15,188

Statement III—Issues.

By sales	10,395
By deaths	1,445
By decrease in value through revaluation	10,511
Total	22,351

Name of the Agency employed for the valuation and verification

Director, Imperial Institute of Agricultural Research, Pusa.

(Sd.) A. D. MANICKAVELU,
Accountant,

(Sd.) A. LAMB,
Superintendent,

*Imperial Institute of Animal Husbandry
and Dairying, Bangalore.*

*Imperial Institute of Animal Husbandry
and Dairying, Bangalore.*

(Sd.) N. LOKANATHA IYER,
Examiner,

*Outsids Audit Department, Accountant
General's Office, Madras.*

Summary of Store account of the animals, bolonging to the Imperial Cattle breeding Farm, Karnal for the period from 1st April 1932 to 31st March 1933.

Particulars.	Amount.	
Opening balance on 1st April 1932	Rs. 36,792	
<i>Add—</i>		
Increase in value through revaluation	2,990	
	Total	39,791
<i>Deduct—</i>		
Sales	6,065	
Deaths	160	
Decrease in value through revaluation	4,825	
	Closing balance on 1st April 1933	28,741

Name of Agency employed for the verification and revaluation. The Director, Imperial Institute of Agricultural Research, Pusa.

Dated, Karnal the 17th June 1933.

(Sd.) HARNAM SINGH,
Offg. Superintendent,

Imperial Cattle Breeding Farm Karnal.

(Sd.) ANUP CHAND,
Accountant,
*Imperial Cattle Breeding Farm,
Karnal.*

(Sd.) L. S. CHAUDRI,
Senior Auditor,
Local Fund Accounts, Punjab.

Dated Karnal, the 17th June 1933.

The following are the Stores transactions of the Agricultural Section—Cultivation Experiments (Imperial Institute of Agricultural Research, Pusa) for 1932-33.

Details.	Receipts.		Issues. Rs.
	Rs.	Total	
Opening balance		30,625	
Farm Produce		55,973	49,785
Steam coal, Fuel oils, Lubricating and other oils		5,732	9,855
Machinery parts		4,306	4,109
Miscellaneous stores		14,527	12,395
Closing balance			38,003
		Total	1,11,163
			1,14,147

1. Minor differences up to Rs. 137 were written off under the sanction of the Director.
2. Periodical stock verification was carried out by the Departmental Audit Assistant of the Institute.
3. Revaluation was carried on by the costs clerk of this Institute according to rates sanctioned by the Director of the Institute.

(Sd.) CHATER SAIN JAIN,

Costs Clerk,

*Imperial Institute of Agricultural Research,
Pusa.*

(Sd.) W. McRAE,

Director,

*Imperial Institute of Agricultural
Research, Pusa.*

(Sd.) V. D. DANTYAGI,
*Examiner of Local Accounts,
Bihar and Orissa.*

**GRANT No. 60.—IMPERIAL COUNCIL OF AGRICULTURAL
RESEARCH DEPARTMENT.**

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrende-	Remainder un- adjusted + or —
			Rs.	Rs.		

MAJOR HEAD "34—Agriculture".

A.—Administration:

A. 1.—Pay of Officers:

Non-voted O.	40,300	51,877	53,884	+2,007	..	+2,007
S.(a)	11,577					

Col. 1.—Addition, as officer was retained for the whole year. Col. 6.—Unanticipated debit for leave salary.

Voted	..	45,000	39,079	-5,621	-5,620	-1
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A. 2.—Pay of Establishments	52,500	51,076	-1,424	-1,400	-24	
-----------------------------	--------	--------	--------	--------	-----	--

A. 3.—Allowances, Honoraria,
etc.

Non-voted O.	5,000	4,500	4,434	-66	..	-66
S. (b)—500						

Voted	..	19,000	21,755	+2,755	+2,900	-145
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A. 4.—Contingencies	..	24,000	24,672	+228	..	-228
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A. 5.—Grants-in-aid, Contribu- tions, etc.	..	700	339	-361	..	-361
---	----	-----	-----	------	----	------

Under passage contribution.

B.—Grant for Research work

O.	4,96,000	5,00,000	+4,000	+4,000	..	
S. (c) 4,96,000						

Col. 1.—To enable the Council to meet commitments on certain schemes.

Totals { Non-voted	..	57,077	58,657	+1,580	..	+1,580
Voted	..	6,38,000	6,37,482	-518	-120	-398

(a) Sanctioned in October Rs. 15,415 and March—Rs. 1,816.

(b) Sanctioned in March.

(c) Voted in March.

GRANT NO. 61.—CIVIL VETERINARY SERVICES.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		reappropriation or surrender.	Net unadjusted + or —.				
			Rs.	Rs.						
MAJOR-HEAD "34—AGRICULTURE".										
A.—Pay of Officers :										
A. 1.—Direction										
Non-voted O.	42,900									
S (a) 8,200		34,700	34,689	-11		-11				
Voted	.	34,800	48,712	+13,912	+13,900	+12				
<i>Col. 5.—Appointment of two temporary officers.</i>										
A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical Branches :										
Non-voted	.	18,600	18,370	-230	..	-230				
Voted	.	23,700	20,497	-3,203	-3,300	+97				
B.—Pay of Establishments :										
B. 1.—Direction	.	59,700	56,229	-3,471	-2,300	-1,171				
B. 2.—Veterinary Branch	.	36,200	30,911	-5,289	-5,100	-189				
B. 3.—Other Branches	.	46,100	43,813	-2,287	-1,900	-387				
C.—Allowances, Honaria, etc. :										
Non-voted O.	5,500	7,300	8,003	+703	..	+703				
S. (b) 1,800										
<i>Col. 1.—Addition for cost of passage of an officer. Col. 6.—Further belated debits for cost of passages.</i>										
Voted	.	9,400	6,279	-3,121	-2,700	-421				
<i>Col. 5.—Less touring.</i>										
D.—Purchase of Additional Animals										
	78,000	59,093	-18,907	-18,300		-607				
<i>Col. 5.—Reduction in the programme of manufacture and fall in price of hill bulls.</i>										
E.—Stable, Feed and Upkeep of Animals :										
E. 1.—Purchase of Grain	52,000	35,878	-16,122	-15,600		-522				
<i>Col. 5.—Reduction in the programme of manufacture and fall in prices of grain.</i>										
E. 2.—Purchase of Grass and Hay.	24,000	15,581	-8,419	-8,000		-419				
<i>Col. 5.—Mainly in Izatnagar Branch. Grass and hay were not purchased as the farm produce was sufficient for the requirements of the Institute.</i>										
E. 3.—Cattle Attendants and Coolies	57,000	52,255	-4,745	-4,500		-245				
E. 4.—Other Charges	8,400	6,995	-1,405	-450		-955				
<i>Col. 5 and 6.—Certain purchases not made owing to reduction in the manufacturing programme.</i>										
F.—Cultivation Expenses :										
F. 1.—Labour and cultivation.	25,000	26,976	+1,976	+2,600		-624				
F. 2.—Other Expenses	5,500	4,383	-1,117	-200		-917				
<i>Col. 6.—Cost of certain spare parts of a mowing machine not paid during 1932-33.</i>										
G.—Maintenance of Power House	14,500	13,996	-504	..		-504				

(a) Sanctioned in January—Rs. 1,800; and March—Rs. 6,400.

(b) Sanctioned in January Rs. 1,500 and February Rs. 300.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	No. 5 reappropriation or surrender.		Remainder un-adjusted + or —.
				Rs.	Rs.	
H.—Purchase of Chemicals and Apparatus	14,000	21,932	+7,932	+9,100	—1,168	
<i>Col. 5.—For larger purchases and higher rate of imported stores owing to enhanced customs duty. Col. 6.—Certain supplies not made during the year.</i>						
I.—Railway Freight and Carriage						
Charges	24,000	20,588	—3,412	—2,500	—912	
J.—Dairy Herd	1,400	2,865	+1,465	+1,500	—35	
<i>Col. 5.—Mainly amalgamation of the Dairy and Experimental herds and extension in the Dairy activities.</i>						
K.—Packing Material	12,000	3,575	—8,425	—8,000	—425	
<i>Col. 5.—Fall in demands for the products of the Institute and reduction in the rate of packing cases.</i>						
L.—Other Supplies and Services	19,000	23,384	+4,384	+800	+3,584	
<i>Col. 6.—Mainly payment of advance subscriptions to and increase in the cost of certain foreign periodicals. Debits raised too late for necessary provision of funds.</i>						
M.—Contingencies	37,600	43,905	+6,305	+8,650	—2,345	
<i>Col. 5.—Mainly for carry-over of certain claims from 1931-32, installation of internal telephones and a waterpump, and construction of a tin shed for the storage of Kerosene, etc. Col. 6.—Mainly in Muktesar Branch (Rs. 1,815), as certain supplies for fire appliances were not paid for within the year.</i>						
N.—Grants-in-aid, Contributions, etc.	700	681	—19	..	—19	
O.—Establishment charges Paid to Other Governments, Departments, etc.						
17,800				+17,800	+17,800	..
<i>Payment to the Government of Bombay for work done in connection with the administration of the Live stock Importation Act.</i>						
P.—English Charges (High Commissioner) on stores	19,000	17,853	—1,147	—1,000	—147	
<i>Saving due to reduction in prices.</i>						
Q.—Loss or Gain by Exchange						
Totals . . . { Non-voted	60,600	61,062	+462	..	+462	
{ Voted	6,02,000	5,74,123	—27,877	—19,600	—8,377	

GRANT No. 62—INDUSTRIES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation or surrender.			Remainder un- adjusted + or —.				
				Ra.	Ra.	Ra.					
Major HEAD "35—INDUSTRIES".											
A.—Indian School of Mines:											
A. 1.—Pay of Officers											
Non-voted O. S. (a) —	15,300 ; —4,850 ;	10,650	10,604	—16	..	..	—16		
Voted .. .	.. .	59,400	54,118	—5,282	—4,850	—432				
A. 2.—Pay of Establishments .. .	44,200	40,876	—3,324	—3,200	—124						
A. 3.—Allowances, Honoraria, etc.											
Non-voted O. S. (b)—300 ;	1,700 ; —300 ;	1,400	1,312	—88	..	..	—88		
Voted .. .	.. .	14,600	15,068	+468	+500	—32				
A. 4.—Supplies and Services .. .	10,000	9,533	—467	..	..	—467			
A. 5.—Contingencies .. .	19,500	15,419	—4,381	—3,500	—881						
<i>Col. 5.—Mainly postponement of certain excursions of students.</i>											
B—Industries—State Scholarships											
Scholarships .. .	.. .	279	+279	+310	—31					
Totals	{ Non-voted 12,050 Voted 1,48,000	11,916	—134	..	—134						
		1,35,293	—12,707	—10,740	—1,367						

(a) Sanctioned in January—Rs. 4,00 and March—Rs. 136.

(b) Sanctioned in January.

GRANT No. 63—AVIATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +		Net reappro- priation or surrender.	Remainder in + or -
			Saving -	Rs.		
MAJOR HEAD "36—AVIATION".		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direction:						
A. 1.—Pay of Officers						
Non-voted. O. 2,000 } S. (a) —950 } Voted . 95,500 } 95,500 82,867 —12,633 —11,000 —1,633						
Col. 5.—Pay drawn in England Also for vacancy.						
A. 2.—Pay of Establishments	74,600	63,571	—11,029	—9,100	—1,929	
A. 3.—Allowances, Honoraria, etc.	42,900	31,361	—11,539	—8,280	—3,259	
Col. 5.—Less touring and officer on leave in England. Col. 6.—Savings retained to meet unforeseen aircraft inspection tours.						
A. 4.—Supplies and Services	5,900	14,774	+8,874	+9,648	—74	
Col. 5.—For grants to certain flying clubs, cost of search operations in connection with the loss of aviators, and purchase of special medical apparatus. Col. 6.—Purchases of certain medical apparatus not completed within the year.						
A. 5.—Contingencies	18,000	17,140	—860	—850	—10	
A. 6.—Operation of the Indian State Air Service:						
A. 6 (2).—Pay of establishments	152	152	+30	+122		
A. 6 (3).—Other charges	631	631	+640	—9		
Col. 5.—For refund of customs duty on lubricating oil for Indian States Air Service.						
A. 7.—Payments to Posts and Telegraphs for wireless facilities	3,20,000	3,64,495	+44,495			+44,495
Late receipt of debits from the Posts and Telegraphs Department.						
A. 8.—Grants-in-aid, Contributions, etc.						
O. 						
B.—Grants for Aviation purposes:						
B. 1.—Special Grants-in-Aid from the additional tax on petrol consumed for aviation purposes	42,000	41,541	—459	+120	—579	
B. 2.—Other Grants for aviation purposes	1,35,000	1,09,844	—25,156	—22,620	—2,536	
Col. 5.—Discontinuance of financial assistance to the Punjab Flying Club Ltd. (Rs. 18,920) and Imperial Airways Ltd. housing their aircraft in the Air Ministry Airship Shed at Karachi instead of in the Civil aerodrome (Rs. 3,700).						
C.—Works:						
C. 1.—Original works	O. 30,000 } S. (c) 27,000 }	37,000	1,13,541	+56,541	+61,532	—4,991

Col. 5.—Mainly to meet increased expenditure on Aerodrome preparation and equipment, and for urgent and unforeseen minor works. *Col. 6.*—Less expenditure on Aerodrome construction (Juhu).

C. 2.—Standing Charges - 80,000 35,657 -24,343 -27,613 +3,229

Col. 5.—Curtailing expenditure on maintenance to provide funds mainly for work on
Bombay Aerodrome (Juhu). *Col. 6.*—Excessive reduction.

(a) Sanctioned in December—Rs. 700 and February—Rs. 200.
(b) Sanctioned in December.
(c) Voted in March.

Major head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net re-appropriation or surrender.	Remainder un-adjusted + or —	
					Rs.	Rs.
C. 3.—Establishment charges credited to other Governments, Departments, etc.	O. 26,000 S. (e) 5,100	31,100	29,880	—1,211	+4,207	—5,418
Cols. 1 and 5.—Addition for anticipated works on Bombay Aerodrome (Juhu). Col. 6.—Non-utilisation of provision for Juhu Aerodrome and smaller payments to the Public Works Department, the maintenance of certain aerodromes and landing places having been entrusted to Aerodrome officers.						
C. 4.—Tools and Plant charges credited to other Governments, Departments, etc.	O. 2,100 S. (e) 900	3,000	3,298	+298	+400	—102
D.—English charges (High Commissioner) on Stores . . . . .	..	3,192	+3,192	+2,893	+299	
Unforecasted indents. Unadjusted excess due to payments earlier than anticipated.						
E.—Loss or Gain by Exchange . . . . .	..	—14	—14	—7	—7	
Totals	Non-voted 1,100 Voted 9,05,000	1,103 9,31,939	+3 +26,939	..	+3 +26,939	

NOTE.

The final excess occurs under sub-head A. 7 and is due mainly to late receipt of debits from the Posts and Telegraphs Department.

(e) Voted in March.

Statement of Expenditure on Important New Works.

Serial No. and Service	Grant or Appropriation.	Expenditure.	Unexpended.	Excess.	Balance.		Net re-appropriation or surrender.	Remainder un-adjusted + or —
					Rs.	Rs.		
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget :								
(a) Estimated to cost above Rs. 50,000 :								
I. Bombay Aerodrome, Preparation	57,000	1,07,552	..	50,552	+56,500	—5,948		
Revised estimate Rs. 7,85,851 : expenditure to 31st March 1933 including departmental charges Rs. 5,93,258 ; completed.								
III. Major Works for which specific provision was not made in the Budget :								
2. Calcutta-Rangoon Section, Ground Organisation . . . . .	..	12	..	12	+12	..		
Estimate Rs. 5,22,339 : expenditure to 31st March 1933, Rs. 5,17,516 : completed.								
IV.—Minor Works :								
3. Collectively . . . . .	..	5,977	..	5,977	+5,020	+937		
Total	57,000	1,13,541	..	56,541	+61,532	—4,991		

GRANT No. 64—COMMERCIAL INTELLIGENCE AND STATISTICS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrender.	Remainder un- adjusted + or —.				
			Rs.	Rs.						
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".										
A.—Pay of Officers										
Non-voted. O. S. (a) 43,200 } 5,533 }	40,667	40,352	—285	..	—285					
Voted	21,300	21,898	+598	+598	..					
B.—Pay of Establishments	1,82,300	1,73,691	—8,609	—8,356	—253					
C.—Allowances, Honoraria, etc.										
Non-voted O. S. (a) 4,500 } 533 }	5,533	5,052	—281	..	—281					
Voted	4,400	5,769	+1,369	+2,362	+893					
<i>Col. 6.—Abandonment of certain proposed tours.</i>										
D.—Contingencies	20,200	23,407	+3,207	+3,403	—196					
E.—Payments to Railways and Provincial Governments for Frontier Trade Registration	14,800	14,819	+19	+326	—307					
F.—Cotton Industry Statistics:										
F. 1.—Pay of Establishments	5,600	5,804	+204	+526	—322					
F. 2.—Other Charges	1,400	1,351	—49	..	—49					
G.—Payments to Railways and Steamship Companies in connection with the compilation and publication of Rail and River-Borne Statistics relating to Raw Cotton	10,000	11,563	+1,563	+241	+1,322					
<i>Col. 6.—Certain debits, accepted by the Department in 1931-32, were actually raised and adjusted in 1932-33.</i>										
Totals { Non-voted 46,000 Voted 2,60,000 } 45,434			—566	—1,000	—566					
			—1,698		—698					

(a) Sanctioned in March.

GRANT No. 65—CENSUS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropriation or surrender.	Remainder unadjusted + or -.
			Rs.	Rs.		

MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".

A.—Superintendence:

A. 1.—Pay of Officers

Non-voted O. 1,31,700
S. (a) 36,217 1,67,917 1,70,613 +2,496 +8,436 -5,946

Col. 6.—Mainly in Burma—Census Superintendent drawing part of his pay in 1933-34.
Voted 56,900 41,816 -15,084 -15,067 -17

Col. 5.—Mainly in Bombay and in Baluchistan. Provision for the Census Superintendents not utilised in full;

A. 2.—Pay of Establishments 67,500 79,068 +12,168 +14,240 -2,072

Col. 5.—Mainly in Bengal and in Census Commissioner's Office owing to prolongation of operations beyond the period originally anticipated.

A. 3.—Allowances, Honoraria, etc.

Non-voted O. 18,000
S. (b) 555 18,855 8,362 -10,493 -8,919 -1,574

Col. 5.—Mainly in Census Commissioner's Office. Curtailment of touring as a measure of economy.

Voted 18,100 10,130 -7,970 -7,355 -615

Col. 5.—Mainly economy in Census Commissioner's office.

A. 4.—Contingencies 31,700 26,252 -5,448 -7,035 +1,587

Col. 5.—Mainly economy. Col. 6.—In Central India chiefly. Cost of maps debited to this head instead of to sub-head E.

A. 5.—Grants-in-aid, Contributions, etc.

O. 3,300
S. (a) 988 4,288 4,594 +306 +483 -177

B.—Enumeration:

B. 1.—Pay of Establishments 4,000 . . . -4,000 -4,000 ..

Col. 5.—In Madras. Closure of Census office earlier than expected and economy.

B. 2.—Allowances, Honoraria, etc. 25,000 2,795 -22,205 -22,050 -155

Col. 5.—In Madras mainly. Economy and less claims for travelling allowances.

B. 3.—Contingencies 500 190 -310 -310 ..

Vide B. 1.

C.—Abstraction and Compilation:

C. 1.—Pay of Officers 600 1,195 +895 +1,185 -490

Col. 5.—Mainly in Bengal owing to the prolongation of the operations beyond the period originally anticipated. Col. 6.—Excessive reappropriation.

C. 2.—Pay of Establishments 40,900 48,348 +7,448 +8,022 -574

Col. 5.—Mainly in Punjab. Transit pay and leave salary of staff on reversion (Rs. 4,830), and change in the procedure of adjustment of recoveries from Provincial Government (Rs. 1,750) (See F.). Also in Baluchistan (Rs. 2,970) in connection with the compilation of statistics not originally contemplated.

(a) Sanctioned in December.

(b) Sanctioned in December Rs. 2,980 and March—Rs. 2,137.

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>C.—Abstraction and Compilation—cessid.</i>					
C. 3.—Allowances, Honoraria, etc. . .	6,900	1,630	—5,270	—5,137	—133
<i>Col. 5.—Mainly in Census Commissioner's Office. Economy and slow progress of work.</i>					
C. 4.—Contingencies . . .	30,500	22,950	—7,550	—5,242	—2,308
<i>Col. 5.—Mainly in Burma. Retrenchment (R. 2,640). Also economy in Census Commissioner's office (Rs. 1,384). Col. 6.—Economy in Census Commissioner's Office.</i>					
D.—Miscellaneous Staff . . .	10,000	3,982	—6,018	—5,994	—44
<i>Col. 5.—Mainly in Madras. Earlier closure of Census office and economy.</i>					
E.—Printing and other Stationery Charges . . .	2,86,500	2,01,370	—85,130	—40,540	—14,090
<i>Col. 6.—Non-completion of the printing of the Census Volumes and delay in submission of printing bills in Bombay (Rs. 18,491); smaller cost of printing in Bengal (Rs. 4,030) and Punjab (Rs. 3,884), and less carry-over of claims from 1931-32 in Burma than anticipated (Rs. 5,720). In Central India further saving of Rs. 6,227 were offered for surrender but too late for acceptance.</i>					
F.—Deduct—Expenditure recovered from Provincial Governments . . .	..	—3,200	—3,200	—3,200	..
<i>Col. 5.—In Punjab. Recoveries from Provincial Government adjusted in lump instead of by reduction from respective sub-heads. See C. 2.</i>					
Totals . . .	<i>Non-voted</i> <i>Gross</i> <i>Voted</i> <i>Deductions</i> <i>Net</i>	1,91,060 5,79,000 .. 5,79,000	1,53,369 4,40,306 —3,200 4,37,106	—7,691 —1,38,694 —3,200 —1,41,894	—89,283 —40,411 —3,200 —92,483

NOTE,

1. The progressive expenditures up to 31st March 1933 on the decennial census held in 1931 was Rs. 47,86,660.

GRANT No. 68—EMIGRATION—INTERNAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -	reappro- priation or surrender.	Net Ra.	Remainder un- adjusted + or - Ra.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.

MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS."

A.—Expenditure in Assam:

A. 1.—Administrative Establishment:

A. 1 (1).—Pay of Establishments	8,100	7,938	-162	-100	-62
A. 1 (2).—Other Charges	200	105	-95	-40	-55

A. 2.—Deduct—Contribution by Assam Government

Assam Government	-4,800	-4,185	+615	+760	-145
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Col. 5.—Smaller expenditure on pay of establishment due to economy.

A. 3.—Medical Establishment:

A. 3 (1).—Pay of Establishments	5,800	5,762	-38	..	-38
A. 3 (2).—Other Charges	2,500	2,011	-489	-100	-389

Economy.

A. 4.—Grants-in-aid, Contributions, etc.

A. 4	100	..	-100	..	-100
------	-----	----	------	----	------

A. 5.—Works

A. 5	100	99	-1	..	-1
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A. 6.—Reserve	2,000	..	-2,000	-1,720	-280
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Col. 5.—No contingency arose for which provision was made.

B.—Other Expenditure :

B. 1.—Pay of Officers

Non-voted O. 1,200 { S. (a) 100 }	1,200	1,100	1,080	-20	..	-20
Voted	3,300	3,402	+102	+128	-26

B. 2.—Pay of Establishments

B. 2.—Pay of Establishments	3,400	3,613	+213	+490	-277
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B. 3.—Allowances, Honoraria, etc.

Non-voted O. 1,800 { S. (a) 600 }	1,800	1,200	
Voted	100	28	-72	-28	-44

B. 4.—Contingencies

B. 4.—Contingencies	600	540	-60	+50	-110
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B. 5.—Grants-in-aid

B. 5.—Grants-in-aid	5,000	5,000	-500	..	-500
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Reduction in rate of Government contribution towards pay of chairman, Assam Labour Board, consequent on voluntary surrender of 10 per cent. of his pay.

B. 6.—Charges transferred from Grant No. 67 (Emigration—External).

Non-voted O. 1,000 { S. (a) 100 }	1,000	600	600	..	..
Voted ..	..	1,800	1,800	+260	+260

Totals { Non-voted .. 8,900 } Gross 27,800 Deductions -4,800 Net 23,000	8,900	25,358	-2,442	-1,060	-1,282
Voted { Deductions -4,800 }	-4,800	-4,185	+615	+760	-145
Net ..	23,000	21,173	-1,827	-300	-1,527

NOTE.

The total receipts realised during 1932-33 on account of Emigration Fees (Internal) amounted to Rs. 6,011.

(a) Sanctioned in March.

GRANT No. 67.—EMIGRATION—EXTERNAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Saving -	Net reappro-	Remainder un- adjusted or surrender.					
			Rs.	Rs.							
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS."											
A.—Emigration Agents in Other Countries:											
A. 1.—Pay of Officers											
Non-voted O.	33,800 }										
S. (a) 1,586 }	33,186	41,853	+3,667	..		+3,667					
Mainly in South African Agency.—Non-voted officer holding charge of Agent, for a part of the year. See also Note 3.											
Voted ..	43,500	36,797	-6,703	-14,026		+7,325					
Col. 5.—Permanent Agent in South African Agency did not join till August 1932—See A. 1.—Non-voted. Col. 6.—Also in South African Agency. Promotion of a subordinate Officer to gazetted rank. See Note 3.											
A. 2.—Pay of Establishments	22,600	17,369	-5,231	-1,195		-4,036					
Col. 6. See A. 1 Voted and Note 3.											
A. 3.—Grants-in-aid, Contributions,											
etc. :											
O. 600 }											
S. (a) 47 }	647	539	+192	..		+192					
Under passage contribution. See A. 1 Non-voted.											
A. 4.—Other Charges:											
Non-voted. O. 7,100 }											
S. (a) 1,000 }	8,100	10,439	+2,339	..		+2,339					
Under travelling and other allowances. See A 1—Non-voted and Note 3.											
Voted. O. 55,500 }											
S. (b) 24,000 }	79,500	117,739	+38,239	+11,921		+26,318					
Mainly in South African Agency. See Note 3.											
B.—Emigration Establishment in India:											
B. 1.—Pay of Officers											
Non-voted ..	3,600	3,174	-326	..		-326					
Voted ..	11,300	11,923	+623	+618		+6					
B. 2.—Pay of Establishments	22,760	20,233	-2,467	-1,564		-903					
B. 3.—Allowances, Honoraria, etc.	6,300	5,543	-757	-789		+32					
B. 4.—Other Charges	8,700	13,931	+5,231	+5,035		+196					
Col. 5.—For distribution of gratuitous relief to certain repatriates.											
B. 5.—Deduct—Share of Charges in Bengal transferred to "Emigration—Internal" (Grant No. 66)											
Non-voted O. -1,000 }											
S. (a) 400 }	-600	-600	..	..		+5,372			
Voted ..	-1,600	-1,860	-260	..		-260					
Totals { Non-voted { Gross 59,433	56,395	+5,872	..	..		+5,872			
{ Deductions -600	-600	..	..	..		+5,872		
{ Net. 49,833	55,795	+5,872	..	..		+5,872			
{ Voted { Gross 1,94,600	2,23,535	+28,935	..	..		+28,935			
{ Deductions -1,610	-1,860	-260	..	..		-260			
{ Net. 1,93,000	2,21,675	+28,675	..	..		+28,675			

(a) Sanctioned in March.

(b) Voted in March.

NOTES.

1. The net excesses in the Voted and Non-voted portions occur under Sub-heads A. 1 and A. 4 and are due chiefly to the causes explained in Note 3 below.
2. Total receipts realised during 1932-33 on account of Emigration Fees (external) amounted to Rs. 31,285.

3. *Sub-heads A. 1—A.4.*—The South African Agency is financed by advances from the Union Government of South Africa. These advances are repaid by the India Office to the Foreign Office in London. Owing to the relinquishment of the gold standard by England and consequent depreciation of the pound sterling there were heavy losses by exchange in repayment of these advances and as a result of the ensuing complexity in the accounts it was not possible to effect a reconciliation during 1932-33 of the departmental accounts prepared by the Agent to the Governor General. The debits on account of losses in respect of previous year's advances were raised in the course of the year and funds provided for, but it seems no steps were taken to provide for similar anticipated losses in respect of 1932-33 advances, on the ground that fuller information was not available to the administrative department before the close of the year. This explains the large uncovered excess under the subhead A.4—Voted.

GRANT No. 68.—JOINT STOCK COMPANIES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess Saving—	Not reappropriation or surrender.	Remainder unadjusted + or —	
					Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".						
A.—Pay of Officers						
Non-voted	6,100	8,853	+2,753	+3,150	—397	
Col. 6.—In Bombay, out in pay not surrendered.						
Voted	33,000	29,364	—3,636	—3,232	—404	
B.—Pay of Establishments	41,800	39,701	—2,099	—903	—1,196	
C.—Allowances, Honoraria, etc.						
Non-voted	900	536	—364	..	—364	
In Bombay, savings not surrendered through oversight.						
Voted	3,800	3,020	—720	—547	—173	
D.—Contingencies	15,800	14,732	—1,068	—626	—442	
E.—Establishment Charges paid to Provincial Governments:						
E. 1.—Madras	14,000	14,000	..	..	..
E. 2.—United Provinces						
Non-voted O. 9,000	9,000					
S. (a) 3,850 } 5,150	3,850 }	5,150	1,513	—3,637	—3,150	—187
Smaller debit on account of pay of Registrar than anticipated.						
Voted O. 1,700	1,700					
S. (b) 1,000 } 2,700	1,000 }	2,700	5,887	+3,187	+4,903	—1,716
Col. 6.—Replacement of Provincial service officer by I. C. S. Officer for a part of the year.						
E. 3.—Burma						
Non-voted O. 1,000	1,000					
S. (a) 648 } 362	648 }	362	532	+200	..	+200
Col. 1.—Reduction, as post of Registrar was held by a voted officer. Col. 6.—Posting of a non-voted officer as Assistant Registrar for some time.						
Voted	2,200	2,512	+312	+405	—93	
E. 4.—Bihar and Orissa	1,700	1,826	+125	..	+125	
Totals { Non-voted 12,502	12,502	11,444	—1,058	..	—1,048	
Voted . 1,15,000	1,11,101	—3,899	..	..	—3,899	

NOTE.

Total fees on account of registration of Joint Stock Companies realised during 1932-33 amounted to Rs. 2,54,128 (excluding fees relating to Area Grants or Appropriations), out of which Rs. 2,53,777 have been adjusted in 1932-33 and Rs. 351 in 1933-34.

(a) Sanctioned in March.

(b) Voted in March.

GRANT NO. 69.—MISCELLANEOUS DEPARTMENTS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving—		Net re-appropriation or unadjusted + or —. Rs.	Remainder + or —. Rs.				
			or surrend.	Rs.						
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS".										
A.—Imperial Library :										
A. 1.—Pay of Officers	9,800	9,749	—51	..	..	—51		
A. 2.—Pay of Establishments	28,300	27,920	—380	—375	..	—5				
A. 3.—Purchase of Books and Publications	8,000	9,237	+1,237	+ 275	..	+902				
Col. 6.—For purchase of books. Cost was proposed to be met out of income derived from the borrower's deposit money, but owing to observance of certain formalities, the matter was delayed.										
A. 4.—Other Expenses including Allowances, Honoraria, etc.	7,000	7,159	+159	+100	..	+59				
A. 5.—Deduct—Amount recovered from the Bengal Government	—16,000	—16,000	..	..	..	..
B.—Examinations	100	43	—57	..	..	—57		
See Note 3.										
C.—Explosives :										
C. 1.—Pay of Officers										
Non-voted O. 21,200 } S. (a) —7,300 } 13,900 13,900										
Voted O. 20,100 } S. (b) 2,000 } 22,100 25,740 +3,640 +3,428 +212										
C. 2.—Pay of Establishments	17,400	16,882	—518	—520	..	+2				
C. 3.—Travelling Allowances										
Non-voted	5,400	5,440	+40	..	..	+40		
Voted O. 14,800 } S. (b) 2,000 } 16,800 16,467 —343 .. —943										
C. 4.—Other Expenses										
Non-voted O. 1,300 } S. (a) —248 } 252 252										
Voted	6,500	6,488	—112	—50	..	—62				
C. 5.—Establishment and Other Charges paid to Other Governments, Departments, etc.	100	30	—70	—70	..	..		

(a) Sanctioned in December.

(b) Voted in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropria- tion — or surren- der.	Remainder unadjusted + or —
			Rs.	Rs.		
D.—Controller of Patents and Designs:						
D. 1.—Pay of Officers						
Non-voted O.	11,900					
S. (c) —60		11,840	11,835	—5	..	—5
Voted		25,200	27,651	+1,851	+1,851	..
D. 2.—Pay of Establishments	31,400	30,810	—590	—539	—51	
D. 3.—Allowances, Honoraria, etc.						
Non-voted O.	1,300	1,080	..	..	..
S. (c) —120						
Voted		200	..	—200	—200	..
D. 4.—Charges for printing Patent Specifications	7,000	4,804	—2,306	—2,240	—156	
D. 5.—Contingencies	5,000	4,771	—229	—160	—69	
E.—Actuary to the Government of India:						
E. 1.—Pay of Officers	14,500	14,486	—14	..	..	—14
E. 2.—Pay of Establishments	4,900	4,860	—40	..	..	—40
E. 3.—Other Charges	1,800	1,795	—5	..	..	—5
F.—Indian War Memorial:						
F. 1.—Pay of Establishments	2,500	2,479	—21	..	..	—21
F. 2.—Other Charges	500	516	+16	..	..	+16
G.—Miscellaneous—Bushire Coal Depot:						
G. 3.—Deduct—Recoveries	..	—2,573	—2,573	..	..	—2,573
Stock sold by auction. Provision not made under a misapprehension.						
I.—Broadcasting:						
I. 1.—Pay of Officers	14,900	14,880	—20	..	..	—20
I. 2.—Pay of Establishments	54,300	53,040	—1,260	..	..	—1,260
I. 3.—Allowances, Honoraria, etc.	6,000	5,647	—353	..	..	—353
I. 4.—Supplies and services	1,22,000	1,24,293	+2,293	+2,400	..	—167
I. 5.—Contingencies	40,600	35,411	—5,189	—2,400	..	—2,789
Col. 6.—Mainly in Bombay. Reduced rent of new office premises, and economy.						
J.—Courts of Enquiry and Boards of Conciliation constituted under the Trade Disputes Act, 1929:						
J. 3.—Allowances, Honoraria, etc	300	20	—280	..	..	—280
Col. 3.—Related claim for previous year. Col. 6.—No occasion for appointment of a Court or Board.						
J. 4.—Other Charges	200	11	—189	..	..	—189
See J. 3.						
K.—Registration of Accountants:						
K. 1.—Pay of Officers						
O.	20,800					
S. (d) —1,700		19,100	19,080	—20	..	—20
K. 2.—Other Charges						
Non-voted O.	3,000					
S. (e) —910		2,090	2,063	—27	..	—27
Voted		11,500	6,542	—4,958	—1,300	—3,458

Col. 5.—Fewer meetings and smaller travelling charges, as all the members did not attend the Board's meeting. Col. 6.—An anticipated meeting was not held.

(c) Sanctioned in January.

(d) Sanctioned in August—Rs. 1,094 and December—Rs. 688.

(e) Sanctioned in August.

Major head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Net reappro- priation or surrender.	Remainder un- adjusted + or -.
			Saving -		
			Rs.	Rs.	Rs.
L.—Administration of Indian Partnership Act :					
L. 1.—Pay of Officers		900	+ 900	..	+ 900
Special pay of the Registrars, Joint Stock Companies for working as Registrars of Firms. Classification decided upon too late for provision of funds. See Note 1.					
L. 2.—Pay of Establishments.					
O. S. (b) 3,000 }	3,000	3,000	-3,000	..	-3,000
Postponement of appointment of the Staff. See Note 1.					
L. 3.—Allowances, Honoraria, etc.					
O. S. (b) 1,000 }	1,000	1,000	-1,000	..	-1,000
See L. 2, also Note 1.					
L. 4.—Other Charges:					
O. S. (b) 6,000 }	6,000	3,226	-2,774	..	-2,774
Scheme was not brought into full operation within the year. See Note 1.					
M.—English Charges.					
(High Commissioner) on Stores	1,000	281	-719	..	-719
Grant was for contingencies and represents lowest unit of provision used in English estimates.					
N.—Loss or gain by Exchange					
Totals	Non-voted	Gross	53,662	53,650	-12 .. -12
		Deductions . . . . .	..	2,573	-2,573 .. -2,573
		Net	53,662	51,077	-2,585 .. -2,585
	Voted	Gross	4,70,000	4,55,327	-14,673 .. -14,673
		Deductions	-16,000	-16,000	
		Net	4,54,000	4,39,327	-14,673 .. -14,673

NOTES.

1. Sub-head L.—This is a new sub-head opened to record expenditure in connection with the administration of the Indian Partnership Act, 1932, which came into force on 1st October 1932. In obtaining the supplementary grant from the Assembly, it was explained that the entire expenditure was expected to be covered by fees to be levied under the Act, but it has been reported that only in Bombay the expenditure could be covered by fees since realised. In the other two provinces, Bengal and North West Frontier Province, no fees were realised in respect of expenditure in 1932-33, as the registration of firms did not commence till 1933-34.

2. The receipts on account of Patent fees realised during 1932-33 amounted to Rs. 1,90,396. The total expenditure under Sub-heads D. 1 to D 5 (Controller of Patents and Designs) was Rs. Rs. 80,151.

3. The charges relating to examinations conducted by the Public Service Commission appear from 1932-33, in Grant No. 33—Public Service Commission and the note about fees realised also appears below that grant.

(b) Voted in March.

GRANT No. 70.—INDIAN STORES DEPARTMENT.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reappro-	un-
	Rs.	Rs.	Rs.	riation	adjusted
MAJOR HEAD 27.—INDIAN STORES DEPARTMENT.					
A.—Headquarters Establishment:					
A. 1.—Pay of Officers					
Non-voted O.	1,19,900				
S. (a) 15,960	1,03,940	79,187	-24,753	-24,720	-33
A post held in abeyance.					
Voted	1,38,900	1,21,545	-17,355	-17,260	-95
Col. 5.—Provision for leave reserve officers not required.					
A. 2.—Pay of Establishments	2,83,700	2,48,228	-35,472	-35,310	-162
Col. 5.—Retrenchment (Rs. 11,000), keeping certain vacancies unfilled (Rs. 22,000) and debiting leave salary to other departments (Rs. 2,000).					
A. 3.—Allowances, Honoraria, etc.					
Non-voted O.	6,900				
S. (b) 1,940	8,840	7,975	-865	-656	-215
Voted	22,100	18,802	+46,702	+16,900	-198
Col. 5.—Under hill journey allowance (Rs. 24,000) and Delhi camp allowance (Rs. 23,000).					
A. 4.—Supplies and Services	—200	313	+113	+150	-37
A. 5.—Contingencies	34,500	34,922	+422	+500	-78
A. 6.—Grants-in-aid, Contributions, etc.	600	60	-540	-520	-20
B.—Purchase Circles:					
B. 1.—Pay of Officers	70,800	69,826	-974	-970	-4
B. 2.—Pay of Establishments	76,800	71,503	-5,297	-5,170	-127
B. 3.—Allowances, Honoraria, etc.	15,800	17,238	+1,438	+1,800	-362
B. 4.—Supply and Services	—43	—43	+43	+50	-7
Col. 5.—Loss on incorrect supply.					
B. 5.—Contingencies	16,500	16,110	-390	-110	-280
C.—Inspection Circles:					
C. 1.—Pay of Officers					
Non-voted	15,700	15,396	+696	+700	-4
Voted	2,31,500	2,04,009	-27,491	-27,390	-101
C. 2.—Pay of Establishments	1,86,100	1,71,481	-14,619	-14,290	-229
Col. 5.—Reduction in staff and vacancies unfilled.					
C. 3.—Allowances, Honoraria, etc.					
Non-voted O.	5,800				
S. (b) 3,020	8,820	7,292	-1,528	-720	-508
Col. 5 and 6.—Curtailed touring.					
Voted	80,800	69,236	-11,564	-8,360	-3,204
Col. 6.—Less travelling owing to fall in work.					
C. 4.—Supplies and Services	69,500	22,146	-47,354	-45,971	-1,353
Col. 5.—Curtailment of inspections of stores in England.					
C. 5.—Contingencies	28,000	27,435	-565	-130	-435

(a) Sanctioned in December—Rs. 14,000 and March—Rs. 1,000.

(b) Sanctioned in December.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
D.—Government Test Houses :						
D. 1.—Pay of Officers						
Non-voted . . .	15,700	15,720	+20	+20	..	
Voted . . .	41,300	44,817	+3,517	+3,520	-3	
D. 2.—Pay of Establishments .	1,15,400	1,11,252	-4,148	-3,700	-448	
	Reduction in staff.					
D. 3.—Allowances, Honoraria, etc.						
Non-voted O. 2,400)						
S. (b) 500)	2,900	4,777	+1,877	+1,890	-13	
	Col. 5.—Mainly for cost of passages.					
Voted . . .	6,600	6,543	-57	+30	-87	
D. 4.—Supplies and Services .	16,700	19,838	+3,138	+4,700	-1,562	
	Col. 6.—Purchase of certain apparatus. Col. 6.—Non-receipt of debit for customs charges on English Stores.					
D. 5.—Contingencies . . .	14,200	15,586	+1,386	+1,430	-44	
	Col. 5.—Increase in electric and gas charges.					
E.—Metallurgical Inspectorate :						
E. 1.—Pay of Officers . . .	91,400	89,874	-1,526	-1,500	-26	
E. 2.—Pay of Establishments .	52,300	49,508	-2,792	-2,700	-92	
	Col. 5.—Reduction in establishment, and vacancies left unfilled.					
E. 3.—Allowances, Honoraria, etc.	9,000	8,243	-757	+210	-967	
	Under cost of passages. Additional appropriation was not necessary.					
E. 4.—Supplies and Services .	10,000	8,174	-4,826	-4,170	-656	
	Col. 5.—Heavy fall in work.					
E. 5.—Contingencies . . .	5,300	4,289	-1,011	-730	-291	
	See E 4.					
F.—Works:						
F. 1.—Inspection Circles . . .	1,000	2,560	+1,560	+1,630	-70	
	Col. 5.—For sanitary installation in a bungalow.					
F. 2.—Government Test Houses	2,600	2,508	-5	..	-5	
F. 3.—Metallurgical Inspectorate	6,000	6,227	+227	+550	-323	
	Col. 6.—Additional provision for repairs to gas and electric installation was not fully required.					
G.—English charges (High Com- missioner) on Stores . . .	1,000	5,147	+4,147	+4,400	-253	
	Due mainly to indents not covered by the forecast (Rs. 2,933), and partly to increase in prices (Rs. 1,213).					
H.—Loss or Gain by Exchange ..		-3	-3	-19	+16	
L—Deduct—Recoveries from Commercial Departments and undertakings of Central Government and from Provincial Governments for services rendered by the Indian Stores Department:						
I. 1.—Departmental charges re- covered from Indenting Departments on account of purchase of Stores	O. -3,75,000)	-3,50,000	-3,29,003	+20,997	+19	+20,978

Smaller recoveries owing to continued financial depression and downward trend of prices.
The estimates based on 8 months' realisations did not materialise.

(b) Sectioned in December.

(b) Sanctioned in Dec.
(d) Valid in March.

Major Head and Sub-head,	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reappro-	un-
	Rs.	Rs.	Rs.	Rs.	Rs.
I. 2.—Departmental charges recovered from Indenting Departments on account of Inspection of Stores					
O. —3,00,000 } S. (e) 40,000 }	—2,60,000	—3,33,364	+26,636	..	+26,636
See I. 1.					
I. 3.—Inspection fees recovered by Inspection Circles					
O. —3,15,000 } S. (e) 1,45,000 }	—1,70,000	—1,20,479	+49,521	..	+49,521
Requisition against a large order in hand for the supply of cast iron sleepers to the East Indian Railway was not received during the year.					
I. 4.—Testing fees recovered by the Government Test Houses —60,000 —28,092 +31,908 +24,981 +6,927					
No charge made to the Army Department for advisory and experimental work. Estimate based on past realisation did not materialise.					
I. 5.—Testing and Inspection fees recovered by the Metallurgical Inspector					
O. —1,00,000 } S. (e) 50,000 }	—50,000	—59,396	—9,396	..	—9,396
Rails, fishplates, etc., rolled by the Tata Iron and Steel Company and inspected in advance against the contract for 1933-34.					
J.—Deduct—Probable Savings					
Non-voted	—24,000	..	+24,000	+24,000	..
Fully realised.					
Voted	—77,000	..	+77,000	+77,000	..
Fully realised in the gross grant.					
Totals { Non-voted	1,32,500	1,31,107	—1,093	..	—1,093
	Gross	15,51,000	15,4,487	—38,513	—25,000
	Deductions	—5,0,000	—7,70,331	+1,19,666	+25,000
{ Voted { Net	6,61,000	7,44,153	+83,153	..	+83,153

NOTES.

The Government of India waived the recovery of Rs. 21,395 on account of charges for tensile and other tests which were not levied, although fees could technically have been levied under the schedule of charges. It was held that the wording of the schedule was defective. The need for making certain amendments in the schedule is under the consideration of the Government of India (November 1933).

2. The final excess in the deduction portion of the Voted grant is 10·6 per cent. of the final appropriation (column 2) against savings of 2·0 per cent. and 5·3 per cent. in the previous two years. There would seem to be some difficulty connected with the estimation of recoveries of departmental charges under sub-head I, with respect to which comments have been made in the previous two Reports.

(a) Voted in March.

CONSOLIDATED PROFIT AND LOSS ACCOUNTS OF THE INDIAN STORES

Dr.				1931-32.			1932-33.		
Com-	Non-	Total,	Serial	Particulars,	Commer-	Non-	Total,		
mercial.	commercial.	Rs.	No		cial	commercial	Rs.		
5,02,816	1,40,315	7,43,131	1.	To pay of officers . . .	5,13,027	1,18,347	6,41,374		
5,66,771	1,60,297	7,27,068	2.	To pay of establishment . . .	5,01,730	1,50,242	6,51,972		
1,06,417	24,723	1,91,140	3.	To allowances . . .	1,63,245	26,861	1,90,106		
469	191	600	4.	To grants-in-aid . . .	40	20	60		
50,371	35,070	85,441	5.	To supplies and services . . .	26,988	12,570	39,558		
73,610	22,560	96,170	6.	To contingencies . . .	74,561	23,682	98,343		
7,051	2,593	9,644	7.	To petty construction and ordinary repairs . . .	7,144	2,619	9,763		
83,297	29,468	1,12,765	8.	To leave salary and overseas pay paid in England . . .	44,430	19,628	64,058		
58,457	10,471	68,928	9.	To pensionary charges . . .	55,451	10,438	65,889		
67,634	23,103	90,737	10.	To government contribution to provident fund . . .	45,767	15,483	(b) 61,252		
28,674	37,016	66,690	11.	To interest on capital outlay . . .	28,165	37,633	65,798		
14,078	13,126	28,104	12.	To depreciation charges . . .	14,342	12,569	26,911		
31,204	7,067	38,271	13.	To stationery and printing . . .	29,657	7,930	37,587		
2,06,627	22,958	2,29,585	14.	To cost of audit and accounts . . .	1,77,581	19,731	1,97,312		
73,874	10,991	84,865	15.	To services rendered by other branches . . .	(a) 70,659	(a) 6,086	..		
1,402	123	1,525	16.	To expenditure on retrenched personnel . . .	16,878	1,162	18,040		
26,33,592	5,40,972	25,74,564		Total . . .	17,79,765	4,85,103	21,65,023		

(a) The figures cannot be eliminated from both the sides as the receipts of the branches (Calcutta), wholly commercial (Metallurgical Inspectorate, Tatamgarh), while the branches *pro forma* basis within the department have however been excluded from the total columns.

(b) Excludes Rs. 1,400 being arrear Government contribution for the previous year.

(c) Excludes Rs. 9,332 representing readjustment of receipts relating to 1931-32.

The explanations of important variations are given below :—

Debit side.—

Heads 1, 2 and 9.—Retrenchment, also emergency deduction of 10 per cent.

Head 5.—(i) Smaller expenditure on inspection of materials by the London Store Department 1931.

Head 8.—Smaller payment of leave salaries.

Head 10.—The account for 1931-32 included arrear adjustment.

Head 14.—Full effect of retrenchment and larger emergency deduction from pay.

Head 15.—Fall in the activities of the Indian Stores Department.

Head 16.—Full effect of retrenchment felt during the year.

Credit side.—

Heads 1, 2 and 3.—Curtailment of activities of the principal spending departments and fall.

Head 5.—Same remarks as against head 15 on the debit side.

J. S. PITKEATHLY,
Chief Controller of Stores, Indian Stores Department.

DEPARTMENT FOR THE YEARS 1931-32 AND 1932-33

1931-32.				Serial No.	Particulars.	1932-33.			Cr.
Commer- cial. Rs.	Non- commerical Rs.	Total Rs.	Rs.			Commer- cial. Rs.	Non- commerical Rs.	Total Rs.	
6,17,281	99,492	7,16,773	1.		By recoveries on account of fees for tests, inspec- tions, etc., made from government depart- ments, railways, pri- vate firms and in- dividuals	2,95,721	81,343	3,77,064	
2,68,495	..	2,68,495	2.		By 1 per cent. inspection charges	2,53,741	..	(c) 2,53,741	
3,56,528	..	3,56,528	3.		By 1 per cent. purchase charges	3,41,685	..	3,41,685	
41,489	1,095	42,574	4.		By miscellaneous receipts etc., made on behalf of other branches of the department	42,300	1,596	43,796	
4,064	80,801	84,865	5.		By charges for tests, etc., made on behalf of other branches of the department	(a) 1,452	(a) 75,293		
7,45,735	3,59,594	11,05,329	6.		By net loss for the year.	8,44,066	3,00,771	11,51,737	
20,33,592	5,40,972	25,74,564			Total	17,70,785	4,65,003	21,35,788	

carrying out the tests have been treated as wholly non-commercial (Government Test House served have been treated as partly commercial. These inter-branch adjustments made on a adjusted in 1932-33.

of pay for 12 months in 1932-33 as against 3 months in 1931-32.
ment, and (ii) abolition of the Indian Branch of Consulting Engineers from 1st Decem-

ber prices

Certified that the accounts have been duly audited.

M. K. SENGUPTA,
Audit Officer, Indian Stores Department

CONSOLIDATED PROFIT AND LOSS ACCOUNTS OF THE PURCHASE BRANCHES

Dr.	1931-32.			Serial No.	Particulars.	1932-33.			
	Com- mer- cial.		Non- com- mercial.			Com- mer- cial.	Non- com- mercial.	Total.	
	Ra.	Ra.	Ra.			Ra.	Ra.	Ra.	
1,96,581	19,124	2,15,705	1.	To pay of officers . . .	1,75,984	17,005	1,97,989		
2,56,420	10,611	2,67,031	2.	To pay of establishment . . .	2,27,160	9,344	2,36,504		
64,774	3,371	68,145	3.	To allowances, honoraria, etc. . . .	65,505	3,770	69,275		
			4.	To grants-in-aid . . .		..	
4,363	..	4,363	5.	To supplies and services . . .	2,521	..	2,521		
88	..	88	6.	To petty construction and repairs . . .	102	..	102		
17,856	393	18,249	7.	To contingencies . . .	18,711	403	19,114		
32,979	2,035	35,014	8.	To pensionary charges . . .	29,054	1,796	31,750		
18,558	1,464	20,022	9.	To Government contribution to provident fund . . .	13,121	1,013	14,134		
17,287	1,582	18,869	10.	To leave salary and overseas pay paid in England . . .	5,176	325	5,501		
349	..	349	11.	To interest on capital outlay . . .	478	..	478		
175	..	175	12.	To depreciation charges . . .	248	..	248		
80,764	3,949	84,713	13.	To share of headquarters administration charges . . .	84,837	4,347	89,084		
80,099	2,102	83,101	14.	To cost of audit and accounts . . .	72,700	1,895	74,595		
3,437	80	3,517	15.	To stationery and printing charges (including cost of government publications) . . .	2,874	63	2,937		
			16.	To services rendered by :—					
33,508	39	33,547	(1)	Government Test House, Calcutta . . .	31,449	3	31,452		
2,506	..	2,596	(2)	Government Test House, Bombay . . .	..	..	..
51	..	51	(3)	Metalurgical Inspectorate . . .	108	..	108		
861	45	904	17.	To expenditure on retrenched personnel.	10,387	509	10,896		
8,11,646	44,703	8,58,439			Total	.	7,41,315	40,373	7,81,688

J. S. PITKEATHLY,

Chief Controller of Stores, Indian Stores Department.

OF THE INDIAN STORES DEPARTMENT FOR THE YEARS 1931-32 AND 1932-33.

1931-32.			Serial No.	Particulars.	1932-33.			Cr.
Commercial.	Non-commer-	Total.			Commercial.	Non-commercial.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	1.	By recoveries of fees for tests, etc., from government departments, railways, private firms and individuals.	..	..	..	..
..	..	..	2.	By 1 per cent. inspection charges	..	..	..	..
3,56,528	..	3,56,528	3.	By 1 per cent. purchase charges	3,41,645	..	3,41,645	
23,715	..	23,715	4.	By miscellaneous receipts	25,901	..	25,901	
4,31,403	44,793	4,76,196	5.	By set Loss of the year	3,73,729	40,373	4,14,102	
8,11,846	44,793	8,56,439		Total	7,41,315	40,373	7,81,688	

Certified that the accounts have been duly audited

M. K. SENGUPTA,
 Audit Officer, Indian Stores Department

PROFIT AND LOSS ACCOUNTS OF THE INSPECTION

Dr.		1931-32.			1932-33.		
Commercial.	Non-commercial.	Total	Serial No.	Particulars.	Commercial.	Non-commercial.	Total
Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
2,30,304	28,714	2,59,018	1. To pay of officers		1,80,122	20,310	2,06,432
1,73,813	8,785	1,82,598	2. To pay of establishment		1,48,617	8,049	1,56,666
71,292	5,083	76,375	3. To allowances, hono- raria, etc.		64,940	4,772	69,712
..	60	60	4. To grants-in-aid		..	6	6
43,227	22,770	65,997	5. To supplies and ser- vices		10,824	31	10,855
23,443	662	24,105	6. To contingencies		23,776	686	24,462
867	24	891	7. To petty works and repairs		815	24	839
10,354	594	10,948	8. To pensionary charges		10,730	628	11,358
28,247	2,460	30,707	9. To government con- tribution to provident fund		16,778	1,752	18,530
30,214	3,185	33,399	10. To leave salary and overseas pay paid in England		17,993	1,774	19,767
3,458	97	3,555	11. To interest on capital outlay		3,726	107	3,833
1,733	49	1,782	12. To depreciation charges		1,979	37	2,036
1,71,816	6,945	1,78,461	13. To share of head- quarters administra- tion charges		1,37,577	5,577	1,43,154
95,653	4,094	99,747	14. To cost of audit and accounts		77,336	2,230	79,566
3,029	85	3,114	15. To stationery and print- ing charges (including cost of government publications)		3,223	93	3,316
..	10	10	16. To services rendered by—				
13,512	3,374	16,886	(i) Government Test House Calcutta		25,970	1,787	27,757
226	68	294	(ii) Government Test House, Bombay		..	..	..
505	—	505	(iii) Metallurgical In- spectorate		861	48	909
..	10	10	17. To expenditure on retrenched personnel		2,622	135	2,757
9,01,393	87,059	9,88,452	Total		7,12,889	48,096	7,90,985

J. S. PITKEATHLY,
Chief Controller of Stores, Indian Stores Department.

CIRCLES FOR THE YEARS 1931-32 AND 1932-33.

1931-32.			Serial No.	Particulars.	Cr. 1932-33.		
Commer- cial.	Non-com- mercial.	Total.			Commer- cial.	Non-com- mercial.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,76,926	..	3,76,926	1.	By recoveries of fees for tests, etc., from government depart- ments, railways, private firms and individuals	1,24,602	..	1,24,602
2,65,484	..	2,65,484	2.	By 1 per cent. ins- pection charges	2,48,764	..	2,48,764
5,070	..	5,070	3.	By miscellaneous re- ceipts	5,245	..	5,245
2,64,913	87,059	3,41,972	4.	By net loss for the year	3,64,278	48,096	4,12,374
9,01,393	87,059	9,88,452		Total	7,42,880	48,096	7,90,986

Certified that the accounts have been duly audited.

M. K. SENGUPTA,
Audit Officer, Indian Stores Department.

PROFIT AND LOSS ACCOUNTS OF THE GOVERNMENT TEST HOUSES OF

Dr.

1931-32.			1932-33.				
Com- mer- cial.	Non- com- mercial.	Total.	Serial No.	Particulars.	Commer- cial.	Non com- mercial.	Total.
Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
..	65,939	65,939	1.	To pay of officers . . .	..	60,536	60,536
3,279	1,11,233	1,22,512	2.	To pay of establishment . . .	..	1,11,252	1,11,252
115	9,960	10,076	3.	To allowances . . .	..	11,321	11,321
19	12,254	12,273	4.	To supplies and services . . .	..	12,467	12,467
468	14,886	15,354	5.	To contingencies . . .	..	15,586	15,586
..	2,569	2,569	6.	To petty works and repairs . . .	..	2,595	2,595
..	5,146	5,146	7.	To pensionary charges . . .	..	5,132	5,132
..	16,152	16,152	8.	To government contribu- tion to provident fund . . .	..	10,117	10,117
..	21,569	21,569	9.	To leave salary and overseas pay paid in England . . .	..	13,250	13,250
560	37,744	38,304	10.	To interest on capital outlay . . .	..	37,457	37,457
403	12,995	13,308	11.	To depreciation charges . . .	..	12,447	12,447
1,064	72,854	73,918	12.	To share of headquar- ters administration charges . . .	..	66,731	66,731
666	16,762	17,428	13.	To cost of audit and accounts . . .	..	15,606	15,606
34	1,057	1,091	14.	To cost of stationery and printing (includ- ing cost of govern- ment publications) . . .	..	2,016	2,016
..	..	..	15.	To service rendered by other branches of the department . . .	..	..	..
..	..	..	16.	To expenditure on re- trenched personnel . . .	..	21	21
6,100	4,09,120	4,15,729		Total . . .	..	3,76,534	3,76,514

Note.—This statement represents consolidated figures relating to the organisations at

J. S. PITKEATHLY,

Chief Controller of Stores, Indian Stores Department.

THE INDIAN STORES DEPARTMENT, FOR THE YEARS 1931-32 AND 1932-33.

1931-32.			Serial No.	Particulars.	1932-33.		
Com- mer- cial.	Non- com- mercial.	Total.			Commer- cial.	Non-com- mercial.	Total.
Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
65	90,492	90,557	1.	By Recoveries on ac- count of fees for tests made on behalf of government depart- ments, railways, private firms and individuals . . .	..	81,343	81,343
..	..	..	2.	By 1 per cent. Inspec- tion charges . . .	..	..	..
27	1,085	1,112	3.	By miscellaneous re- ceipts . . .	..	1,596	1,596
3,508	86,801	84,309	4.	By Charges on account of tests made for other branches of the department . . .	..	75,293	75,293
3,009	2,27,742	2,30,751	5.	By net loss for the year . . .	..	2,18,302	2,18,302
6,609	4,09,120	4,15,729		Total . . .	..	3,76,634	3,76,634

Calcutta and Bombay. The Test House at Bombay was closed on the 19th October 1931.

Certified that the accounts have been duly audited.

M. K. SENGUPTA,
Audit Officer, Indian Stores Department.

PROFIT AND LOSS ACCOUNTS OF THE METALLURGICAL INSPECTORATE FOR THE YEARS 1931-32 AND 1932-33.

Dr.	1931-32. Commer- cial Serial No.,	Particulars,	1932-33. Commer- cial Serial No.,	1931-32. Commer- cial Serial No.,	Particulars,	Rs.	Rs.	Rs.	1932-33. Commer- cial Serial No.,
Rs.	Rs.		Rs.	Rs.					Rs.
81,193	1. To pay of officers		89,874	1. By recoveries of items for tools, etc., from government departments, railways, private firms and individuals					1,71,110
52,105	2. To pay of establishments		49,568	2. By 1 per cent. inspection charges					4,977
6,971	3. To allowances, etc.		8,242	3. By miscellaneous receipts					11,054
3,619	4. To supplies and services		4,133	4. By charges on account of inspection made on behalf of other organisations					1,453
4,437	5. To contingencies		4,291						
6,096	6. To petty works and repairs		6,927						
4,629	7. To pensionary charges		4,101						
10,587	8. To government contribution to provident fund		7,864	By net loss for the year					1,06,959
26,006	9. To leave salary and overseas pay paid in England		6,026						
23,992	10. To interest on capital outlay		23,679						
12,326	11. To depreciation charges		11,856						
52,925	12. To share of headquarters administration branches		49,389						
29,309	13. To cost of audit and accounts		27,645						
481	14. To stationery and printing charges (including Government publications)		646						
266	15. To expenditure on retrenched personnel		1,881						
3,13,944	Total		2,90,561	3,13,044					2,95,661

Certified that the accounts have been duly audited.

J. S. PITKEATHLY,

Chief Controller of Stores, Indian Stores Department.

M. K. SENGUPTA,

Audit Officer, Indian Stores Department.

Financial Review of the Chief Controller of Store on the Profit and Loss Accounts of the Indian Stores Department for 1932-33.

The Indian Stores Department consists of the following organisations:—

- (i) Four main branches at headquarters, viz., the Administration, the Purchase, the Intelligence and the Inspection branches.
- (ii) The Provincial Purchasing Agencies.
- (iii) The Provincial Inspection Circles.
- (iv) The Government Test House at Alipore (Calcutta).
- (v) The Metallurgical Inspectorate.

The cost of the Administration and Intelligence Branches at Headquarters is distributed over the Purchase and Inspection Branches, the Government Test House and the Metallurgical Inspectorate. The cost of the Inspection Branch at Headquarters is distributed over the Inspection Circles, the Government Test House and the Metallurgical Inspectorate and five accounts have been prepared as below:—

- (1) Purchase Branch.
- (2) Inspection Branch.
- (3) Government Test House.
- (4) Metallurgical Inspectorate.
- (5) Consolidated account for the Department as a whole.

2. As a service department, the Indian Stores Department is not authorised to make any charge for its services to non-Commercial Civil Departments of the Central Government. Charges are levied at prescribed rates for services rendered to other authorities. The figures on the credit side of the account include the recoveries actually made from paying departments as well as a *pro forma* credit of Rs. 15,912, calculated at the rates prescribed for paying departments for work done on behalf of the departments entitled to free service. The debit side of the account includes the expenditure chargeable to the Revenue account and adjusted directly against grant No. 70 (Indian Stores Department) as well as indirect charges usually incorporated in the Profit and Loss Accounts of Commercial undertakings. The sectional accounts also include *pro forma* adjustments for services rendered by one organisation within the department to another which are made in order to exhibit the result of the working of the different organisations as accurately as possible.

3. The expenditure and receipts of the Department are divided over 'Commercial' and 'Non-Commercial' sections with due regard to the nature of each item and in accordance with principles approved by the Government of India in consultation with the Audit Officer, Indian Stores Department and the Director of Commercial Audit.

4. The result of the working of the year 1932-33 calculated on the lines explained in the preceding paragraphs is summarised below. The figures for the year 1931-32 are also shown.

	1931-32.		1932-33.	
	Commercial	Non-commercial	Commercial	Non-commercial
	Ra.	Ra.	Ra.	Ra.
Direct expenditure on Revenue Account against grant.	14,97,445	3,85,749	12,06,835	334,341
Indirect charges.	4,92,273	1,44,232	4,12,271	1,24,576
Total direct and indirect expenses.	19,59,718	5,29,981	17,09,106	4,58,917
Adjustment between different organisations within the Department.	73,874	10,091	70,659	6,086
Total debit side of the account	20,33,592	5,40,972	17,79,785	4,65,003
Actual recoveries and <i>pro forma</i> credit for work done for non-Paying departments.	12,83,793	1,00,577	9,33,347	82,939
Adjustment between different organisations within the Department.	4,064	80,801	1,452	75,293
Net loss on working	7,15,735	3,59,594	8,44,966	3,06,771
Total credit side of the account.	20,33,592	5,40,972	17,79,785	4,65,003

5. The widespread trade depression which prevailed during the previous year continued during 1932-33. As a consequence of the curtailment of activities of spending departments imposed by prevailing conditions and aggravated by a further drop in commodity prices the operations of the Indian Stores Department were severely contracted and the revenue adversely affected. A point to be borne in mind in reviewing the financial position of the Indian Stores Department is the fact that the fees are calculated on value both in respect of the stores purchased and the major portion of those inspected. The more, therefore, the Department fulfils one of the primary objects of its existence, viz., the economical purchase of stores for the public service, the less it earns in fees.

While the number of orders placed during the year increased from 34,928 to 44,045, their value decreased from Rs. 3,60,00,000 to Rs. 3,30,90,903. The decrease of 8·1 per cent. is mainly, if not wholly, attributable to continued drop in prices, which in several cases show a decline of 20 to 30 per cent. Several concrete instances of fall in prices have been given in paragraph 23 of the Administration Report of the Department, for the year 1932-33.

6. Another factor which contributes to the decline in the value of orders placed by the Department and thus adversely affects the financial position is the increasing publicity of demands for stores resulting in favourable prices.

All demands for Rs. 5,000 or over are, as a rule, advertised by the Department before orders are placed. It is, however, in many cases not possible to observe this rule, owing to indenting Departments not submitting the indents in sufficient time. Every possible effort is made by the Department to bring to the notice of indenting officers the advantages of foreseeing their demands and it will be observed from the following figures that steady improvement is being achieved in this direction:

	1930-31.	1931-32.	1932-33.
	Rs.	Rs.	Rs.
Estimated total value of advertised stores .	1,82,37,782	1,93,37,438	1,95,63,675
Estimated total value of unadvertised stores .	58,21,652	50,20,456	38,03,929
Number of advertised contracts .	433	396	365
Number of tenders received .	1,828	2,856	2,532
Average number of tenders per contract .	4.2	7.2	7.4

7. The chief cause of the depletion of the earnings of the Department was a further heavy reduction in the demands for inspection of stores ordered by other Departments direct mainly in the orders for rails and fishplates, cast iron sleepers, rolling stock and bridge and structural work received from Railway Administrations and other authorities. The fees earned on such orders during the year under review amounted to Rs. 1,79,874 only as compared with Rs. 4,56,080 during the year 1931-32 and Rs. 4,52,072 during the year 1930-31.

8. Mention was made in the Review of the account for 1931-32 of the measures of retrenchment adopted to obtain financial equilibrium. These measures were estimated to reduce the direct expenditure of the Department by over Rs. 3,00,000 per annum with a proportionate further reduction in the indirect charges. A reduction of Rs. 1,04,856 only was achieved in the account for the year 1931-32 and it was anticipated that full effect of the measures of retrenchment would be realised in the account for 1932-33. The total expenditure of the year under review falls short of the expenditure of the year 1931-32 by Rs. 3,21,676 and of 1930-31 by Rs. 4,26,532. In addition to these figures of actual reduction on the debit side of the account, a sum of Rs. 80,000 approximately representing normal growth of expenditure on account of annual increments over the period of two years has been absorbed. The figures of reduction in expenditure for 1932-33 on the other hand include a sum of Rs. 1,46,900 on account of the emergency cut on salaries. The actual reduction by retrenchment achieved in the expenditure of the Department, therefore, amounted Rs. 3,60,000 approximately as compared with the accounts for 1930-31.

9. The total direct and indirect charges of the year on the commercial section of the Department amount to Rs. 17,79,765 as against Rs. 20,33,692 during the year 1931-32 and Rs. 21,58,551 during the year 1930-31, a reduction of Rs. 3,78,786 over the period of two years. The earnings have, however, for reasons already explained, deteriorated to an even greater extent, viz., from Rs. 15,63,944 in 1930-31, and Rs. 12,87,857 in 1931-32 to Rs. 9,34,799 in 1932-33, or a reduction of Rs. 6,29,145 as compared with the year 1930-31. The net working of the commercial section of the account for the year, therefore, shows a deterioration to the extent of Rs. 99,231, as compared with the year 1931-32 and of Rs. 2,50,359 as compared with the year 1930-31.

10. The non-Commercial section of the account shows an improvement of Rs. 52,823 over the year 1931-32, the net expenditure during the year under review amounting to Rs. 3,06,771 as compared with Rs. 3,59,594 in the preceding year.

J. S. PITKEATHLY.

Audit Comments.—The Audit Department has no comments to offer.

GRANT No. 71—CURRENCY.

See also Commercial Appendix.

Major Head and Sub-head.	Final	Actual	Excess +	Net reappro-	Remainder im-
	Appropriation.	Expenditure.	Saving —	priation adjusted	adjusted or surrend.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD " 38—CURRENCY "					
A.—Controller and Deputy Controllers of the Currency:					
A. 1.—Pay of Officers.					
Non-voted O. 86,400 ; S. (a) 5,000 ;	81,400	89,802	+8,402	+8,550	—148
Voted	7,000	7,020	+20	..	+20
A. 2.—Pay of Establishments	1,69,200	1,65,081	—4,119	—4,000	—119
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 21,000 ; S. (b) 3,500 ;	24,500	24,674	+374	—40	+334
Voted	5,600	6,429	+829	+1,050	—221
A. 4.—Cost of Currency Notes Forms					
O. 11,30,000 ; S. (c) 17,000 ;	11,47,000	13,92,044	+2,45,044	+2,67,000	—21,956
Col. 5.—Delivery of a quantity of note forms, cost of which was provided for in 1931-32 could not be taken in that year. Col. 6.—Carry-forward of charges to 1933-34.					
A. 5.—Contingencies	6,800	69,065	+2,265	+6,200	—3,935
Col. 6.—Mainly in Calcutta. Claims for foreign telegram charges not preferred by the Telegraph Department within the year.					
A. 6.—Reserve for Temporary Establishments	50,000	..	—50,000	—48,951	—1,049
Is intended for temporary establishment in all Currency offices. Col. 5.—Provision transferred to different offices.					
B.—Currency Offices					
B. 1.—Pay of Officers.					
Non-voted	29,900	21,342	—8,558	—8,550	—8
Voted	83,400	78,679	—4,721	—3,830	—871
B. 2.—Pay of Establishments.					
Treasurer's Department	7,74,700	7,62,171	—12,529	—10,601	—1,928
Col. 5.—Retrenchment partly.					
B. 3.—Pay of Establishments.					
General Department	3,33,700	3,27,807	—7,893	—6	+63
B. 4.—Allowances, Honoraria, etc.					
Non-voted	2,700	2,678	—22	—40	+18
Voted	68,600	70,634	+2,634	+3,708	—1,674

(a) Sanctioned in March.

(b) Sanctioned in January Rs. 5,000 and March Rs. 300.

(c) Voted in March.

Major Head and Sub-head,	Final	Actual	Excess +	Net	Remainder
	Appropriation,	Expenditure,	Saving —	reappro-	un-
	Ra.	Ra.	Ra.	Ra.	Ra.

B.—Currency Offices—condl.

R. 5.—Supplies and Services 25,700 19,291 — 6,409 — 4,300 — 2,100

Col. 5.—Mainly in Calcutta, under cart and coaley hire. Col. 6.—Economy.

B. 6.—Contingencies 1,02,900 98,220 — 4,680 — 2,705 — 1,975

Col. 6.—Mainly in Burma. Postage and telegram charges in connection with the Rupee loan debited to Grant No. 25—Interest on ordinary Debt. Also reduced prices and economy.

C.—Currency Note Press :

C. 1.—Pay of Officers.

Non-voted O.	24,000				
S. (d)	—6,000	18,000	17,407	—593	—593

C. 2.—Pay of Establishments 1,28,400 89,541 — 38,859 — 22,100 — 18,759

Cols. 5 and 6.—Vacancies not filled up.

C. 3.—Allowances, Honoraria, etc.

Non-voted	1,000	960	—40		—40
Voted	14,400	5,093	—9,307	—3,000	—6,307

Col. 6.—Under cost of passages owing to earlier retrenchment of supervisors.

C. 4.—Supplies and Services 3,66,300 2,90,051 — 76,249 — 65,000 — 11,249

Cols. 5 and 6.—Decrease in the cost of articles.

C. 5.—Contingencies 4,400 2,599 — 1,801 — 1,500 — 301

C. 6.—Interest and Depreciation 2,86,500 2,75,970 — 10,530 — 2,000 — 8,530

Col. 6.—Surrender of the depreciation reserve on which interest was not payable.

C. 8.—Grants-in-aid, contributions, etc.

Non-voted	..	3,771	+3,771	..	+3,771
See Note.					

Voted	..	26,548	+26,548	..	+26,548
See Note.					

C. 9.—Establishment charges payable to other Governments,

Departments, etc. 7,728 +7,728 .. +7,728

See Note.

C. 10.—Other Charges

Non-voted	..	1,534	+1,534	..	+1,534
See Note.					

Voted	..	9,608	+9,608	..	+9,608
See Note.					

D.—Charges for Remittance of Treasure

Non-voted	7,000	5,295	—1,705	..	—1,705
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In Bombay. Remittances despatched at the close of the year.

Voted 9,06,700 6,80,947 — 2,25,753 — 1,04,000 — 1,21,753

Cols. 5 and 6.—A fluctuating item of expenditure depending on movement of treasure. Savings generally due to fewer remittances than anticipated. In the United Provinces a remittance of a crore was postponed to 1933-34 and this contributed about Rs. 20,000.

(d) Sanctioned in January;

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -	Net reapprop- riation or surrend-	Remainder un- adjusted + or -.	
					Rs.	Rs.
E.—Loss on Note and Specie Remittances						
O. S. (e)	57,000	57,000	59,117 + 2,117	+ 1,805	+ 312	
Col. 1.—To meet the writes off of the irrecoverable amounts of sums embezzled from the Treasuries in Burma and the United Provinces. See Important Comments.						
F.—Works	4,770	4,666	-34	+200	-234	
G.—English Charges (High Commission. er) on Stores	1,000	164	-836	..	-836	
Grant was a rounded provision based on forecast.						
H.—Loss or Gain by Exchange	..	1	+1	..	..	+1
Totals . { Non-voted	1,64,300	1,67,463	+3,163	..	+3,163	
Voted .	46,06,000	44,48,474	-1,57,526	..	-1,57,526	

NOTE.

Sub-heads C. 8 to C. 10.—These are new sub-heads opened as a result of abolition of the Personal Ledger (Banking) systems of accounts and introduction in its place of the system of accounting ruling for other concerns. Funds could not be provided, it is reported, for these sub-heads, as the decision to adopt the new system from 1932-33, instead of from 1933-34, as previously contemplated, was communicated after the close of the year.

IMPORTANT COMMENTS.

Defalcations in treasuries.—The following cases of defalcations in Government treasuries occurred in the provinces indicated.

2. *North West Frontier Province.*—In one case the amount embezzled was Rs. 26,000 and the embezzlement was apparently facilitated by laxity of supervision on the part of the Tehsildar and Naib Tehsildar who alternately held the post of sub-treasury officer. These two officers were placed under suspension, the period of suspension not to count for pension, and were granted half pay only from the date of suspension to the date of framing charges by a departmental inquiry and no pay from the latter date to the date of their reinstatement. Police investigation showed that the treasurer was criminally implicated for which he was sentenced to a long term of imprisonment along with a fine of Rs. 1,000. The amount of loss has been recovered from his estate and credited to Government.

3. In another case a total amount of Rs. 1,42,100 was embezzled from the currency chest of a treasury over a period of about six years ending in March 1931, the fraud having been worked by manipulation of the bundles of notes by the treasurer's agent. This agent was found criminally guilty and sentenced to seven years' rigorous imprisonment and a fine of Rs. 1,500 and the assistant treasurer was also sentenced to three years' imprisonment and a fine of Rs. 500 as an abettor. The increment of one treasury officer has been stopped for two years and the Local Government have removed the name of the other treasury officer from the list of Extra Assistant Commissioner candidates. The proprietor of the firm of Government treasurers has been absconding since the defalcation came to light. Rs. 18,285 have been recovered from the treasurer's agent and a civil suit for the balance due has been filed against the ex-treasurer's agent and the proprietor of the firm of Government Treasurers.

(e) Voted in March.

4. The Government of India were inclined to the view that responsible officers placed in charge of treasuries in the North-West Frontier Province were not of a type entirely suitable for the responsible duties that they were called upon to perform, and that the system of having one common agent for several treasuries in the Province was not quite satisfactory. It therefore asked the Local Government to consider the matter and take such measures as were calculated to prevent the recurrence of such defalcations in the Province. The system whereby it was possible to have a treasurer for more than one treasury has since been discontinued and no treasurer is now responsible for more than one treasury in the Province.†

5. *United Provinces*.—An embezzlement of Rs. 80,000 took place from the currency chest of a sub-treasury and was detected in March 1930. The laxity of officers responsible for the administration of the sub-treasury facilitated the fraud. The Tehsildar was convicted by a criminal court, and Rs. 30,000 were ordered to be recovered from the cashier out of which Rs. 20,000 have already been recovered while the balance is due in 1934-35 and 1935-36. The officers who were found guilty of negligence were penalised to the extent of Rs. 1,500 and Rs. 250 were written off by the Local Government as a charge against provincial revenues. The Government of India wrote off the balance of Rs. 48,250, but at the same time expressed the opinion that on principle such losses were not necessarily debitible to central revenues and that the Government of India reserved the right to debit the provincial Government for any such losses in future, if the circumstances justified such action.

6. A loss of Rs. 2,000 occurred during the transmission of funds to a sub-treasury from the Sadr treasury. There was gross carelessness on the part of various officials and Government ordered the recovery of Rs. 100 from each of the two sub-treasury officers concerned, the balance of the loss (Rs. 1,800) being written off.*

7. *Assam*.—On the occasion of a transfer of charge, the incoming district officer suspected a defalcation in the treasury when a bag supposed to contain Rs. 1,000 in half rupees was found to contain Rs. 600 and when on weighment other bags proved light. The poddar of the treasury anticipated detection and shot himself. The detailed examination of the treasury balance disclosed a shortage amounting to Rs. 27,196 almost entirely in small coins made up of Rs. 3,448 from the currency chest; Rs. 2,646 from the treasury single lock; Rs. 1,822 from the double lock and Rs. 19,280 from the small coin depot. The embezzlement apparently extended over several years and was due to negligence and non-observance of the elementary rules of treasury procedure with regard to the custody and control of coin.

8. The Treasurer admitted that he entrusted the keys of the small coin depot to the poddar who also controlled the movements of the money bags to the strong room and prepared the abstract of cash balances for the daily accounts. The Treasury Officer chiefly concerned stated that the poddar practically worked as the Treasurer.

9. Rs. 13,350 of the shortage was in silver small coins. Had the rules for their monthly verification by a percentage check been observed by the District Officer, it is probable that the defalcation in these would have come to light earlier. The rest of the shortage was in nickel and copper coins for which no detailed procedure of monthly verification has been laid down, the rule on the subject allowing full discretion to the district officer to adopt any method which he considers satisfactory. The question of prescribing a detailed procedure is now under the consideration of the Controller of the Currency.

The Treasury Officer ignored the rules of daily procedure which, if observed, would have insured the detection of the short weight of bags, the presence of canvas and coins of lower denominations with which some bags were stuffed to give them bulk and the absence of poddars slips in token of count in over 100 bags.

* Accountant General, United Provinces.

† Comptroller, North West Frontier Province.

10. It is suspected that the defalcation was carried out by actually removing currency notes and falsifying the accounts to exaggerate the amount of small coin in the Treasury.

11. It is noteworthy that large deficiencies found occasionally in remittances made by this treasury to other treasuries were made good by the Treasurer, without the latter or the Treasury Officer taking steps to enquire into the matter.

12. The entire amount lost has been adjusted in the accounts as a loss to the Central Government. Under orders of the Government of Assam this loss will be partly reduced by effecting recoveries from various officers in the manner stated below :—

- (1) Rs. 3,000 from the District Officer in 20 monthly instalments of Rs. 150 each.
- (2) Rs. 2,400 from the Treasury Officer in 24 monthly instalments of Rs. 100 each.
- (3) By forfeiture of the whole of the Treasurer's security of Rs. 10,000 to the extent of the actual sale proceeds.

The Governor of Assam in Council considers that the penalty imposed on the Treasurer who has already retired is a sufficient punishment and in view of this has ordered that full pension due to him might be granted. Government have thanked the District Officer who detected the defalcation and have also raised the Treasurer's security to Rs. 15,000 from the 1st December 1933*.

13. *Burma*.—A Deputy Commissioner while taking over charge detected a shortage of Rs. 13,900 in the currency chest of the District Treasury.

No defect in the rules was disclosed and it was held by the Local Government that the loss was due to want of prudence on the part of a Deputy Commissioner who conducted a verification, negligence of duties on the part of the Treasury Officer and dishonesty of the Treasurer. Rs. 3,000 were recovered from the surety of the Treasurer, Rs. 746 from the sale of his house and Rs. 92 from his pay and the local Government ordered a recovery of Rs. 500 each from the Treasury Officer and the Deputy Commissioner concerned. The Government of India sanctioned the write-off of the balance of Rs. 9,062.

The Treasurer was prosecuted, convicted and sentenced to seven years rigorous imprisonment.†

* Comptroller, Assam.

† Accountant General, Burma.

GRANT NO. 72—MINT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net	
				reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "39—MINT."					
A.—Calcutta Mint—Mint Master's Establishment and Contingencies.					
A. 1.—Pay of Mint Officers					
Non-voted	31,500	29,051	-2,449	+150	-2,599
Col. 6. Leave of the Mint Master out of India.					
Voted	10,800	13,555	+2,555	+2,555	..
A. 2.—Mint Master's Establishment	58,500	58,079	-421	-500	+79
A. 3.—Bullion Establishment	33,400	32,130	-1,270	-1,250	-20
A. 4.—Operative Establishment	1,99,200	2,25,712	+26,512	+27,750	-1,238
Col. 5.—Mainly for extra work due to gold melting and Udaipur coinage.					
A. 5.—Allowances, Honoraria, etc.					
Non-voted	2,500	3,273	+773	+706	+7
Voted	4,300	5,693	+1,393	+150	+1,243
Col. 6.—Under cost of passages not anticipated.					
A. 6.—Supplies and Services	26,000	21,617	-4,383	-4,075	-308
Col. 5.—Owing mainly to less consumption of electricity.					
A. 7.—Rents, Rates and Taxes	1,07,000	41,408	-1,56,192	-1,56,200	+8
Col. 5.—Owing to decommercialisation of Mint accounts the entire provision for rent of office accommodation was surrendered to Government.					
A. 8.—Other contingencies	24,200	23,481	-719	-100	-219
B.—Bombay Mint—Mint Master's Establishment and Contingencies.					
B. 1.—Pay of Mint officers	31,700	33,883	+2,183	-210	+2,393
Col. 6.—Leave salary drawn in Ceylon (Rs. 2,500).					
B. 2.—Mint Master's Establishment	52,500	42,290	-10,210	-10,200	-10
B. 3.—Bullion Establishment	63,000	56,405	-6,595	-6,500	-5
B. 4.—Operative Establishment	2,19,700	2,04,894	-15,006	-15,300	+294
B. 5.—Pay of Assay Officers.					
Non-voted	2,400	2,457	+57	+66	-3
Voted	13,400	10,257	-1,143	-1,180	+37
B. 6.—Pay of Assay Establishment	28,000	25,252	-2,148	-2,200	+52
B. 7.—Allowances, Honoraria, etc.					
Non-voted O. 2,900 ; S. (a) 1,200	4,100	3,118	-982	-706	-276
Voted	58,700	87,715	-10,085	-10,900	-85
B. 8.—Supplies and Services	6,500	7,110	+610	+500	+110
B. 9.—Contingencies	2,40,200	65,741	-1,74,459	-1,74,988	+629
Col. 5.—Owing mainly to decommercialisation of Mint accounts.					
C.—Loss on Coinage	6,00,000	6,18,564	+18,564	+14,300	+4,264
Col. 5.—Losses on account of Udaipur Coinage.					
F.—Purchase of Local Stores	2,45,000	2,46,351	+1,351	+2,350	-992
G.—Works	11,000	11,100	+100	..	+100

(a) Sanctioned in January.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Saving -	Reappro- priation or un- adjusted surrender.	Remainder + or -
			Rs.	Rs.		
H.—English Charges (High Commissioner) on Stores	30,000	30,348	+348	+1,000		-652
Col. 4.—Small excess due to cost of indents received being slightly more than was allowed for in the forecast.						
I.—Loss or Gain by Exchange . . . . .	..	—4	—4	..		—4
Totals	{ Non-voted: 72,269 Voted 21,60,000	71,722 18,27,988	—478 —3,32,012	.. —3,35,188		—78 +3,176

NOTE.

The unanticipated excess under sub-head C is responsible for the small excess in this Grant.

HIS MAJESTY'S MINT, CALCUTTA.

Statement of Stores for the year 1932-33.

Consumable Stores—	Opening Balance on 1st April 1932.	Value of Receipts during the year.	Issued, sold or dispos- ed of.	Deprecia- tion or write off.	Closing Balance on 31st March 1933.
	Rs.	Rs.	Rs.	Rs.	Rs.
Main	1,55,390	81,333	93,347	—2,411	1,45,787
Workshop	5,727	20,624	23,136	..	3,215
Die Department	6,243	15,423	17,131	..	4,535

(1) This includes return from Workshop and Die Department Sub-stores.

(2) This includes issues to Workshop and Die Department.

Result of Stock verification and revaluation, if any.

	Rs.
Excess in verification of coal	—373
Excess in verification of other stores	—1,057
Gain on account of sample stores taken into account	—1,014
Loss due to breakage	—2,444
	33
	—2,411*

Agency employed for revaluation and verification.

This verification was done by one of the Mint Engineers. There was no revaluation this year.

Observation.—This statement does not include dies, collars and coin boxes. Bullion stocks which are verified by the Examiner, Outside Audit, are also excluded.

(Sd.) B. CHATTERJI,
Offg. Accountant.

(Sd.) M. STAGG,
*Lt. Colonel R. E.
Master of the Mint.*

Checked and found correct.

(Sd.) C. BHASKARAIYA,
*Deputy Accountant General,
Central Revenues, Calcutta.*

Review on Stores position.—The balances of consumable stores at the end of the current year and the three preceding years and their consumptions during the same periods are set forth below:—

	Closing Balance.	Consump- tion.
	Rs.	Rs.
1929-30	3,23,250	2,31,120
1930-31	2,25,696	1,63,508
1931-32	1,80,055	81,590
1932-33	1,66,877	77,226

These include the value of die stocks and coin boxes while those in the Store Account do not.

The total would have been less had it not been considered necessary to replenish stocks of crucibles in view of possible emergent demands for melting of gold and silver.

Stores are gradually decreasing to a point where no further reduction will be possible. There are still however certain items which, though surplus to immediate requirements, will eventually be used, and for which there is no market locally.

The entire stocks were verified by an Engineer deputed for the purpose.

(Sd.) M. STAGG,
Lt.-Colonel R. E.
Master of the Mint.

CALCUTTA MINT:

The 24th August 1933.

Audit Comments.—The figures in the column "closing balance" in paragraph 1 of the Mint Master's review include value of die stocks and coin boxes, while those in the column "Consumption" do not.

The figures in the store account also do not include these. The value of die stocks and coin boxes included in the closing balance and their consumption during the past four years are as below:—

	Closing balance (Die stocks and coin boxes).	Consump- tion (Die stocks and coin boxes).
	Rs.	Rs.
1929-30	14,786	1,10,520
1930-31	18,718	65,022
1931-32	12,695	19,894
1932-33	13,340	28,305

2. (i) The value of stores remaining on hand without any issues for a considerable period is shown below:—

	Rs.
6 years or more	6,314
5 do.	605
4 do.	798
3 do.	1,024
2 do.	28,916
1 do.	1,749
Total	<u>39,406</u>

¹¹ The Mint Master's remarks on this are reproduced:

"The hat has been carefully examined.

The majority of items under scrutiny are steel in various forms and sizes and of the total of Rs. 39,406 about Rs. 25,000 is for steel.

The Mint must be in a position to meet all demands for coinage at short notice, and stocks of steel large enough must therefore be kept.

It will be noticed that blocks and bars have been considerably reduced within the last three months, and with even one Mint on full output stocks would not last any considerable time.

Most of the other items are machine spares which must be retained for replacements in case of breakdowns. The number of pieces and value in all instances are low.

A few items which have been in stock for some time and are seldom used will be included in the next auction."

(ii) Values of stores which would seem to cover the requirements of several years, judging from the rate of consumption during the last 2 years are shown below :—

The Mint Master's remarks on these are :—" Considerable loss is entailed by selling in public auction, and as most of these items will certainly eventually be required, stocks should be retained."

The Controller of the Currency remarks:—"The Mint Master expects that this year's increased coinage will considerably reduce the stock."

3. There has been no revaluation of stores during the last 2 years, the last revaluation having been done in 1920-31.

HIS MAJESTY'S MINT, BOMBAY.

Statement of Stores, etc., for the year 1932-33.

Stores.	Opening balance on 1st April 1932.	Value of receipts during the year.	Sold or disposed of.	Depreciation or write off.	Closing balance on 31st March 1933.
	Rs.	Rs.	Rs.	Rs.	Rs.
Main	3,29,373	1,50,779	1,70,900	542	3,17,704

Results of Stock verification and revaluation, if any.

Rs.

Total surplus on verification	:	:	:	612
Total shortage on verification	:	:	:	542

Agency employed for revaluation or verification.

The verification of the main stores was commenced in January 1933 and was completed by the end of March 1933 by one of the Mint Engineers. Bullion stocks were verified by the Examiner, Outside Audit, in April 1933.

(Sd.) A. K. PATANKAR, (Sd.) A. J. RANSFORD, (Sd.) R. SIVARAMAKRISHNAN,
Accountant, *Major, R. E.,* *Assistant Accounts Officer,*
His Majesty's *Mint Master,* *Accountant General's Office,*
Mint, Bombay. *His Majesty's Mint, Bombay.* *Bombay.*

Mint Master's review on Stores position.—The balance of Rs. 3,17,704 appears high inasmuch as it includes a large quantity of obsolete stores purchased in bulk during the late war, which, owing to the temporary cessation of coinage in this Mint, are not being consumed. These stores are essentially Mint stores, and having no value on the local market, cannot be sold without heavy loss.

A heavy balance of crucibles must also be stocked, in order to allow of suitable drying and annealing before use, and to meet the sudden heavy demands for melting which have been experienced during the last three years.

The following list shows the balances of the above-mentioned stores at the end of 1932-1933:—

	Rs.
Die Steel	1,39,846
Rolls	25,206
Steel Balls	2,841
Buffer Blocks	1,472
Steel collars	3,955
Pig Lead	1,921
Refined Lead	1,564 } for coinage.
	<hr/>
	1,76,805
Crucibles	46,420
	<hr/>
	2,23,225

It will be seen therefore that the balance of consumable stores was only Rs. 94,469.

These balances are being gradually brought down as far as possible and the stock was actually decreased during the year under review by Rs. 11,669 from Rs. 3,29,373 to Rs. 3,17,704.

It will be seen that the receipts of Rs. 1,50,779 during the year are less than the year's consumption of stores which amounted to nearly Rs. 1,71,000.

The consumable stores are kept down to the minimum requirement.

Audit Comments.—There was a closing balance of stores worth Rs. 17,176 with the Workshop and Die Departments but as no details of receipts and issues of the sub-stores of these departments were maintained owing to the abolition of the cost accounts in the Mint, a store account in the form prescribed for inclusion in the Appropriation Accounts could not be prepared in respect of these sub-stores as was done in previous years. There was no sub-store account for Gold Department from 1st April 1932, and there was also no balance on 31st March 1933.

GRANT No. 73.—CIVIL WORKS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.	Net Remainder reappro- un- appropriation adjusted or surrendered. + or -.
	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "41—CIVIL WORKS".

A.—Original Works—Buildings:

A. 1.—Other heads

Non-voted	2,47,100	1,77,223	-69,877	-67,755	-2,139
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Col. 5.—Mainly in Bombay and Persian Gulf sub-division. Delay in the sanction of estimates for the new Agency Buildings at Kuwait (Rs. 60,000), Police buildings at Dhaboda (Rs. 19,700) and New Maternity Ward at Aden (Rs. 14,000); non-completion of certain works in Persian Gulf Sub-division (Rs. 19,100); counterbalanced by unforeseen expenditure on electrification at Kuwait (Rs. 46,630).

Voted	4,42,800	10,92,692	+ 6,49,892	+ 6,22,094	+ 17,798
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Col. 5.—Mainly in Delhi Public Works Department. Unforeseen adjustment of value of fans horns on stock (Rs. 4,02,000), see sub-head L 1 (2); and provision of water meters in clerk's quarters (Rs. 89,000). Also for the execution of certain urgent minor works in the Viceregal Estates Division (Rs. 56,000), electrification of Jail in Port Blair (Rs. 12,000) and construction of a bungalow for the Agricultural Officer in Port Blair (Rs. 10,000). Col. 5.—In the North-West Frontier Province mainly. Funds not arranged under the impression that the expenditure for the first seventeen days of April would be met from Provincial grants. See also D—voted.

A. 2.—Civil Works :

A. 2 (1).—Buildings

Non-voted	100	..	-100	-100	-
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Work postponed.

Voted	23,800	34,381	+ 10,581	+ 12,200	- 1,619
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Col. 5.—In Punjab, for restoration of certain buildings washed away by the July floods (Rs. 5,900). Also in Baluchistan (Rs. 7,000) for restoration of the flood damages.

Col. 6.—In the Delhi Public Works Division.

A. 2 (2).—Losses on Stock 500 1,80,867 + 1,80,367 + 1,88,260 - 7,893

Col. 5.—For unanticipated adjustment of losses in the Delhi Public Works Division.

Co. 6.—Also in Delhi. Non-sanction of an estimate (Rs. 3,500) and non-adjustment of an item for which provision was originally made.

B.—Original Works—Communications :

B. 3.—Replacement of Boat

Bridges on Peshawar-

Shabkadr and Peshawar

—Charsadda Roads by

pile Bridges

179 + 179 - + 171

See A. 1. Voted—Col 6.

B. 5.—Miscellaneous Charges	13,800	36,317	+ 22,517	+ 25,926	- 3,400
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Col. 5.—For the completion of a road in Delhi, (Rs. 8,500) reallocation of lapsed expenditure in Rajputana (Rs. 6,000) and construction of feeder roads in Baluchistan in connection with the colonisation scheme in Nasirabad (Rs. 9,583). Col. 6.—In Central India mainly. Savings noticed too late for surrender (Rs. 2,830).

B. 6.—Charges on Road

Development met from

subventions from Road

Development Fund

1,88,297 + 1,88,297 + 2,34,819 - 46,582

Col. 6.—Mainly in Delhi. Due to change in specification when no time was left for surrender. See Sub-head S.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving - Rs.	Net reappro- priation or surren- der. Rs.		Remainder un- adjusted + or - Rs.
				Col. 5.—Mainly in Delhi. Non-development of ruling chief's area (Rs. 1,21,000).	Col. 6.—In Burma. Savings retained to meet expenditure under sub-head A. 1-Voted (Rs. 2,721). No formal transfer of provision effected.	
C.—Original Works—Miscellaneous	1,70,500	43,666	-1,26,834	-1,22,136	-4,698	
D.—Reserve with local Govern- ments for Original Works						
Non-voted	7,100	..	-7,100	-7,100	..	
Voted	15,400	..	-15,400	-12,458	-2,942	
Col. 5.—In Burma. Savings retained to meet expenditure under sub-head A. 1-Voted (Rs. 2,721). No formal transfer of provision effected.						
E.—Repairs—Buildings :						
E. 1.—Viceroyal Estates						
Non-voted	500	269	-240	-200	-40	
Voted	4,80,000	4,96,358	+16,358	+19,243	-2,985	
E. 2.—North West Frontier Province						
Non-voted	..	1,995	+1,995	+2,000	-5	
Voted	..	631	+631	+250	+381	
Col. 5.—Unforeseen expenditure during the first seventeen days of April.						
E. 3.—Baluchistan						
Non-voted	1,500	2,674	+1,174	+1,200	-26	
Voted	3,23,500	3,79,786	+56,286	+60,167	-3,981	
Col. 5.—Mainly to meet expenditure on the restoration of the flood damages.						
E. 4.—Delhi Province						
Non-voted	10,500	5,875	-4,625	-4,355	-260	
Col. 5.—Economy.						
Voted	78,000	68,903	-10,097	-10,850	+753	
Col. 5.—Owing to low tenders.						
E. 5.—Bombay						
Non-voted	42,500	35,090	-7,410	-10,000	+ 90	
Col. 5.—To cure over-estimation. Col. 6.—Excessive reduction.						
Voted	2,53,500	2,03,721	-49,779	-59,719	+9,940	
Col. 5.—Provision for repairs to communications in Aden, wrongly included under this sub-head, transferred to F. 5 (Rs. 34,600). Also to cure over-estimation. Col. 6.—Reduction was excessive.						
E. 6.—Bengal						
Non-voted	28,000	20,848	-7,152	-5,675	-1,374	
Col. 5.—Economy. Col. 6.—Delay in clearing up certain points, and petty savings on different estimates.						
Voted	4,59,000	4,05,537	-53,463	-44,262	-9,201	
Col. 5.—Economy and postponement of certain works. Col. 6.—Mainly for non-payment of Municipal bills, fair assessment for certain buildings not having been completed in time (Rs. 5,700). Also petty savings on different works.						
E. 7.—Central Public Works Department						
Non-voted	1,200	1,029	-171	-200	+29	
Voted	12,59,300	11,61,121	-98,179	-88,500	-9,579	
Col. 5.—Transfer to sub-head G, owing to change in incidence (Rs. 22,000), low tenders (Rs. 16,000) and economy (Rs. 50,000).						
E. 8.—Elsewhere						
Non-voted O. 3,31,900 13,79,900	3,20,615	-9,285	-12,520	+3,235		
S. (a)—2,000 }						
Voted	3,61,800	3,55,878	-5,922	-20,186	+14,264	
Col. 5.—In Burma mainly. Provision exists under sub-head H.						
	(a) Sanctioned in September.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surren- der.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

F.—Repairs—Communications:

F. 1.—N.W.F. Province 21,908 +21,908 .. +21,908

Expenditure during the first seventeen days of April. Provision not made under the misapprehension that the expenditure would be met from Provincial grant.

F. 2.—Delhi Province 3,22,000 3,11,658 -10,342 -10,370 +28

F. 3.—Rajputana 2,03,500 2,22,672 +19,072 +18,751 +321

Col. 5.—For certain urgent repairs.

F. 4.—Central India 3,40,000 3,41,003 +1,003 +5,900 -4,897

F. 5.—Elsewhere 1,90,400 2,16,234 +46,834 +47,933 -1,099

Col. 5.—In Aden mainly. See E. 5. Also in Delhi, certain works not having been transferred to the New Delhi Municipal Committee as originally contemplated (Rs. 14,460).

F. 7.—Deduct—Charges recovered from other Governments, Departments, etc. -600 -248 +352 +300 +52

Col. 5.—Owing to smaller expenditure on repairs in Madras.

G.—Repairs—Miscellaneous 90,800 1,04,733 +13,933 +11,091 +2,842

Col. 5.—Change in incidence. See E. 7.Voted (Rs. 22,000), less savings in Delhi Public Works Department, owing to low tenders (Rs. 10,000). Col. 6.—Mainly in Port Blair. Unforeseen adjustments by the Forest Department (Rs. 900) and urgent special repairs to Phoenix Bay (Rs. 700).

H.—Reserve with local Governments for repairs.

Non-voted 10,000 .. -10,000 +2,350 -12,350

Col. 5.—In Bombay, to meet unforeseen demands. Col. 6.—Provision in Bombay remained unutilised. Also funds retained in Burma to meet expenditure under E. 8. No formal reappropriation was effected.

Voted 38,000 .. -38,000 +6,786 -44,786

See H.—Non-Voted.

I.—Establishments:

I. 1.—Consulting Engineer to the Government of India :

I. 1. (9)—Other Charges 2,000 +2,000 +2,000 ..

I. 2.—Road Engineer with the Government of India :

I. 2 (1)—Pay of Officers 21,500 21,253 -247 -100 -147

Expenditure met from Road Development Fund. See R.

I. 2 (2)—Pay of Establishments 8,000 8,927 +927 +960 -33

See I. 2 (1).

I. 2 (3)—Other Charges

Non-voted 7,800 5,326 -2,474 -1,350 -1,124

Col. 5.—Less touring. Col. 6.—Abandonment of a contemplated tour at the end of the year. See also I. 2 (1).

Voted 14,200 13,073 -1,127 +4,200 -5,347

Col. 5.—For anticipated cost of printing the Road Rail Enquiry Report and Maps and Indian Roads Magazine. Col. 6.—Abandonment of a contemplated tour and less cost of printing Road Rail Enquiry Report and Indian Road Magazine. See also I. 2 (1).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving.	Net reappro- priation.	Remainder un- adjusted.	+ or — or
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Establishments—contd.						
I. 3.—Chief and Superintending Engineers and Special Officers with Establishments.						
I. 3 (1).—Pay of officers						
Non-voted	1,35,700	1,38,535	-2,165	+2,300	-4,555	
Col. 6.—Partly in Delhi, certain payments, it is reported, wrongly adjusted under I. 4 (1).						
Voted	46,800	51,205	+4,405	+4,500	-95	
I. 3 (2).—Pay of Establishments						
Non-voted	2,28,600	2,22,698	-5,902	-3,500	-2,402	
Col. 6.—Mainly for the abolition of the office of [the] Superintending Engineer in Central India.						
I. 3 (3).—Other Charges						
Non-voted	17,600	18,360	+1,260	+2,420	-1,170	
Col. 6.—Mainly in Delhi, connected with amalgamation of Indore and Ajmer Divisions with Central P. W. D.						
Col. 6.—Certain payments in Delhi, it is reported, wrongly adjusted under I. 4 (3).						
Voted	42,400	39,742	-2,658	-3,850	+1,192	
Col. 6.—Under travelling allowances.						
I. 3 (4).—Adjustment of the proportionate share of the coat between Rajputana and the S. W. I. Agency						
Non-voted	3,500	1,811	-1,689	..	-1,689	
A fluctuating item depending on total works expenditure in the Western India and Rajputana States.						
Voted	-3,500	-1,811	+1,689	..	+1,689	
See I. 3 (4)—Non-Voted.						
I. 4.—Executive Establishments						
I. 4 (1).—Pay of officers						
Non-voted	67,800	63,022	-4,778	-5,848	+1,070	
See I. 3 (1) Non-voted.						
Voted	1,22,800	1,21,333	-1,467	-2,961	+1,494	
I. 4 (2).—Pay of Establishments						
Non-voted	24,500	26,430	+1,930	+1,320	+110	
Voted	5,84,000	5,90,856	+6,856	+7,406	-640	
I. 4 (3).—Other Charges						
Non-voted	46,000	59,209	-6,791	-6,139	-652	
Voted	1,38,400	1,39,988	+1,588	+920	+668	
I. 5.—Other establishments (including establishment charges incurred in England).						
I. 5 (1).—Other Indian charges						
Non-voted . . . . .	..	..	..	+115	-115	
Voted	75,300	68,350	-6,950	-2,775	-4,175	
Col. 6.—In Delhi mainly. Certain unforeseen credits adjusted.						
I. 5 (2).—English charges						
Non-voted	82,100	1,03,156	+21,036	+9,200	+11,336	
Col. 6.—Unforeseen expenditure in England. Charges are brought to book in India generally by debit to this head and credit to sub-head M. Final charges appear under sub-head N. 2. Out of total expenditure, Rs. 2,126 on account of Road Engineer is to be met from Road Development Fund. See R.						
Voted	12,100	27,143	+15,043	+1,400	+13,643	
Col. 6.—In Port Blair mainly. Funds not arranged through oversight.						

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -	Net reappro- priation or surrender		Remainder un- adjusted + or -				
				Rs.	Rs.					
I.—Establishment—contd.										
I. 6.—Establishment Charges credited to other Governments, Departments, etc.:										
I. 6 (1).—Military Engineer Services:										
I. 6 (1) (1).—N.W.F. Province										
Non-voted*	3,200	4,357	+1,157	+300	+857					
Voted*	..	6,455	+6,455	+37	+6,418					
I. 6 (1) (2).—Balochistan										
Non-voted*	400	615	+215	+276	-51					
Voted*	81,200	1,02,220	+21,020	+20,209	+811					
I. 6 (1) (3).—Other Areas										
Non-voted*	42,400	44,849	+2,449	+2,566	-117					
Voted*	4,500	4,678	+178	+191	-13					
I. 6 (2).—Delhi Province	4,300	..	-4,300	-4,300	..					
Expenditure debitable to Grant No. 80—Delhi.										
I. 6 (3).—Madras Government										
Non-voted*	4,900	4,844	-56	-39	-17					
Voted*	15,900	14,589	-1,311	-554	-757					
I. 6 (4).—Bombay Government										
Non-voted*	28,700	21,041	-7,659	-19,629	+11,963					
Voted*	64,800	59,541	-5,259	-17,536	+12,277					
I. 6 (5).—Bengal Government										
Non-voted*	5,000	3,542	-1,458	-1,146	-313					
Voted*	75,200	65,985	-9,215	-6,321	-2,894					
I. 6 (8).—Burma Government										
Non-voted*	2,400	4,440	+2,040	-581	+2,621					
Voted*	9,200	17,575	+8,375	-1,680	+10,055					
I. 6 (9).—Bihar and Orissa Government										
Non-voted*	1,200	7,967	+6,767	-153	+6,926					
Voted*	9,600	20,517	+10,917	+1,260	+9,657					
I. 6 (10).—C. P. Government										
Non-voted*	2,100	2,930	+830	+626	+204					
Voted*	600	990	+390	+333	+57					
I. 6 (11).—Assam Government										
Non-voted O. S. (a) 900/- 130/-	470	2,789	+1,719	+26	+1,693					
Voted*	5,200	5,499	+299	+35	+264					
I. 6 (12).—Kashmir Durbar (Gilgit Works)	24,000	33,600	+9,600	+9,482	+118					
Col. 5.—For salary of an officer not originally provided for.										
I. 6 (13).—Kathiawar Consolidated Local Fund*	7,400	6,620	-830	..	-830					
I. 6 (14).—Mayo College Fund, Ajmer	400	379	-21	..	-21					

(a) Sanctioned in September.

* See Note 5.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -	Net reappro- priation un- or surrender adjusted + or -		
				Rs.	Rs.	Rs.
I.—Establishments—concl'd.						
L. 6 (15).—Coorg Government						
Non-voted . . .	100	38	-62	-60	—2	
Voted . . .		3	+3	+3		
L. 6 (16).—Central Public Works Department						
Non-voted* . . .	4,000	1,944	-2,056	-2,010	—46	
Voted* . . .	1,65,000	1,31,281	-33,719	-10,190	+6,471	
L. 6 (17).—Aden Port Trust						
Non-voted* . . .		8,196	+8,196	+5,475	+2,721	
Voted* . . .		14,853	+14,853	+14,812	+41	
I. 7.—Deduct—Establishment charges recovered from other Governments, Departments, etc.						
Non-voted . . .	-4,100	-6,171	-2,071	-2,070	+899	
Col. 5.—Mainly for the Persian Gulf Sub-division. Provision omitted originally.						
Col. 6.—Provision erroneously made under non-voted in the Delhi Public Works Division. See Note 2.						
J.—Tools and Plant:						
J. 1.—New Supplies.						
Non-voted . . .	500	2,920	+1,520	+1,650	—130	
Voted . . .	57,800	48,727	-9,073	-7,818	-1,255	
Col. 5.—Partly for transfer of wrong provision to J. 2.						
J. 2.—Repairs and Carriage						
Non-voted . . .	600	492	-8	+50	—58	
Voted . . .	78,700	87,782	+9,082	+11,424	—2,342	
Col. 5.—See J. 1.—Voted.						
J. 3.—Tools and Plant Charges credited to Other Governments, Departments, etc.						
Non-voted O. 8,900 } S. 8,370 } 4,847 —4,023 —2,235 —1,788						
S. (a)—30 } . . .						
Col. 5.—Mainly over-estimation in Bombay. See Note 5.						
Voted . . .	31,600	30,999	-501	-1,579	+978	
Col. 6.—Increased pro rata share. See Note 5.						
J. 4.—Deduct—Tools and Plant Charges recovered from other Governments, Departments, etc.						
Non-voted . . .		—573	—573	—500	—73	
Voted . . .	-26,000	-21,295	+5,205	+5,770	—595	
K.—Grants-in-aid, Contributions, etc.						
Non-voted . . .	4,700	6,784	+2,084	+2,844	—760	
Includes Rs. 600 on account of Road Engineer to be met out of Road Development Fund. See R. Col. 6.—Mainly in Bombay—smaller expenditure on construction and maintenance.						
Voted . . .	16,700	36,010	+19,310	+1,923	+17,387	
Col. 6.—In Central India. Original adjustment of grants to be met out of Road Development Fund (Rs. 18,000) made wrongly and rectified too late for provision of funds. Corresponding saving under sub-head S. Expenditure includes also Rs. 3,010 to be met out of subventions from Road Development Fund. See S.						

(a) Brought forward in September.
*See Note 5.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	reappropriation or surrender,	Net un- adjusted	Remainder + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
L.—Suspense:						
L. 1.—Stock.						
L. 1. (1).—Charges	3,99,500	2,54,443	—1,45,057	—1,22,880	—22,177	
Col. 3.—Mainly less purchases in Delhi. Col. 6.—Adjustment of cost of certain stores under L. 2 (1) in Port Blair chiefly (Rs. 19,940).						
L. 1. (2).—Deduct—Issues to works and other credits	—3,81,000	—9,10,792	—5,29,792	—5,35,729	+5,937	
Col. 5.—Mainly in Delhi, for unforeseen adjustment of value of fans (Rs. 4,02,000) and of issues of stock (Rs. 1,88,400). See A.1 and A. 2 (2). Col. 6.—Over-estimation in Port Blair.						
L. 2—Other suspense Accounts:						
L. 2 (1).—Charges						
Non-voted	49,599	+49,599	+55,000	—5,101		
Col. 5.—In Persian Gulf Sub-Division—provision originally omitted evidently through oversight. Col. 6.—Non-receipt of firms' bills through the Indian Stores Department.						
Voted	9,79,800	13,06,545	+3,26,745	+2,63,560	+63,185	
Col. 5.—Mainly in Delhi. Non-payment of departmental charges by the New Delhi Municipal Committee (Rs. 1,50,000) and unforeseen adjustment (Rs. 67,000). Col. 6.—In Rajputana (Rs. 28,322), Port Blair (Rs. 12,723) and Delhi (Rs. 11,992) mainly. An adjusting head, covered by savings under L. 2 (2). Also in Bengal (Rs. 12,229). Expenditure not anticipated. See also L. 1 (1).						
L. 2 (2).—Deduct—Recoveries						
Non-voted	—55,249	—55,249	—55,000	—249		
Col. 5.—See L. 2 (1)—Non-Voted.						
Voted	—9,38,400	—13,51,931	—4,13,531	—3,33,564	—79,967	
Col. 5.—Unforeseen recovery from the War Graves Commission (Rs. 92,000) and certain unforeseen adjustments in Delhi (Rs. 1,54,500). Also under-estimation in Port Blair (Rs. 40,000). Col. 6.—See L. 2 (1). Balance mainly on account of clearance of previous year's outstandings in Delhi and Rajputana.						
M.—Deduct—English cost of Stores and Establishment.						
Non-voted	—32,100	—1,63,136	—21,036	—9,200	—11,836	
See I. 5 (2).						
Voted	—12,100	—27,361	—15,261	—1,400	—13,361	
See I. 5 (2).						
N.—Expenditure in England (At Par, £1 = Rs. 13½)						
N. 1.—Establishment						
Non-voted	1,15,900	1,03,480	—12,420	—10,000	—2,120	
Voted	39,000	27,453	—11,547	—10,000	—1,547	
Grant, which allowed for payments on account of officers formerly chargeable to the grant for "Delhi Capital outlay" being charged to this grant from 1932-33, was mainly for leave salaries, expenditure on the latter account was, however, much less than in recent years. Also less emergency deductions due to the grants being based on a round percentage of the budget provisions for leave salaries and to expenditure on the latter account being less than was allowed for in the Budget.						
N. 3.—Sundry items						
Non-voted	1,000	19	—981	..	—981	
Voted	7,000	6,313	—687	..	—687	

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Net reappro- priation un- or surrended.		
			Excess + Saving—	Rs.	Remainder adjusted + or -.
O.—Loss or Gain by Exchange					
Non-voted . . .	..	—344	..	—344	—363 + 19
Voted . . .	..	—92	..	—92	—125 + 31
P.—Reserve for unforeseen Works and Repairs					
Non-voted O. 1,00,000 } S. (b) —1,20,000 } See Note 3.	—19,100	..	+19,100	+31,849	—12,349
Voted . . .	3,71,400	..	—3,71,400	—3,52,353	—19,047
Q.—Block Grant for expenditure on Road Development . . .	1,14,00,000	1,01,77,189	—12,22,811	—7,00,000	—5,22,811
Cols. 5 and 6.—Depends on additional customs duty on petrol. Less duty realised than anticipated.					
R.—Deduct—Amount to be recovered from the Road Development Fund:					
R. 1.—India					
Non-voted . . .	—29,900	—27,374	+2,726	+1,450	+1,276
See L. 2, I. 5(2) and K.					
Voted . . .	—22,200	—22,000	+206	—5,180	+5380
See L. 2.					
R. 2.—England . . .	—1,300	—2,133	—233	..	—233
See L. 5(2).					
S.—Deduct—Amount met from subvention from the Road Development fund . . .		—2,10,207	—2,10,207	—2,37,859	+17,652
See B. 6 and K					
T.—Deduct—Probable Savings.					
Non-voted . . .	—1,00,000	..	+1,00,000	+1,00,000	..
Fully realised.					
Voted . . .	—1,00,000	..	+1,00,000	+1,00,000	..
Fully realised.					
Totals { Non-voted { Gross . . . 11,99,540 12,00,859 +61,319 +66,220 —4,901					
	Deductions . . .	—1,18,000	—1,94,436	—76,436	—66,220 —10,216
	Net . . .	10,81,54	10,66,423	—15,117	.. —15,117
Totals { Voted { Gross . . . 2,00,87,100 1,96,31,480 —4,55,620 +59,312 —5,14,932					
	Deductions . . .	—18,72,100	—29,31,798	—11,09,698	—10,79,312 —5,386
	Net . . .	1,82,15,000	1,66,49,682	—15,65,318	—10,20,000 —5,45,318

NOTES.

1. The large voted saving occurs mainly under sub-head Q. (saving of Rs. 5,22,811) owing apparently to the realisation of additional customs duty on petrol, on which the payment is dependant, being less than anticipated.

2. Attention of the Controlling officer has been drawn to the instance of wrong provision noticed under I. 7—non-voted.

3. Sub-head P.—Represents the "Reserve" with the Government of India. The operations on the "Reserve" during the year were as follows:—

	Voted. Rs.	Non-voted Rs.
Original provision for "Reserve"	3,71,400	1,06,900
Add.—Amount withdrawn to "Reserve" from Provinces and Areas from time to time	6,59,769	3,67,072
 Total	10,31,169	4,67,972

Deduct.—Amounts allotted to Provinces and Areas from time to time (Details of new works with expenditure against them are given below—Vide note 4)	6,92,122	3,35,623
 Total	3,39,047	1,32,349
Amount surrendered to Government	3,20,000	1,20,000
Balance lapsed	19,047	12,349

4. Details of amounts allotted for new works out of the appropriation kept in the Reserve with expenditure against each:—

Name of Works.	Allotment, Expenditure. Rs.	Expenditure. Rs.
DELHI PROVINCE.		
Adjustment of the cost of fans and regulators (Serial No. 13 of Note 6)	1,23,600	4,02,076
Construction of road from Najaigarh Rohtak Road Junction to Sadar Bazar (Serial No. 21 of Note 6)	8,500	8,189

RAJPUTANA.

Construction of new Civil Inspection Bungalow at Ajmer (Serial No. 11 of Note 6)	11,700	10,025
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PERSIAN GULF.

Providing engine room equipment and electric light and fan points in the residence of Hon'ble the Political Agent and Medical Officer, Persian Gulf	18,824	18,631
Installation of water condenser plant for use of the British Residency Bushire	20,684	—

BALUCHISTAN.

Construction of Tahsil Building at Usta, Nasirabad	12,000	11,900
Feeder roads in connection with the colonization Scheme at Nasirabad	3,000	3,321

KABUL LEGATION.

Construction of a scouts post at Sarwakai (Serial No. 10 of Note 6)	10,800	10,561
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Allotment Expenditure:

Rs. Rs.

PUNJAB.

Restoration of the Buildings in Chilas 5,900 5,575

BIHAR AND ORISSA

Conversion of Council room No. 2 of the Phipps laboratory at Pusa 4,500 4,207

MILITARY ENGINEERING SERVICE (LAHORE).

Laying lead sheets in gutters of roof church of England. Lahore Cantonment	1,000	2,491
Other allotments of less than Rs. 1,000 each	1,827	2,079

5. *Pro rata Distribution*.—In the Provinces and Baluchistan, Civil Works relating to the Central Government are generally carried out through the agencies of Provincial Governments and the Military Department by the establishments employed under those Governments and by the Military Engineering Service. The total expenditure on account of establishment charges is distributed between the Central Government, Provincial Government and the Military Department usually on the basis of actual outlay of the year on the works of the respective authorities. This is known as the *pro rata* system of distribution. Any special establishment wholly employed on a work is, however, entirely charged to that work and is not included in the *pro rata* calculations. The *pro rata* share varies with works expenditure and cannot be accurately estimated until the work charges for the year are definitely ascertained. It is this difficulty in estimating which is mainly responsible for the large variations under sub-heads I. 6 to I. 7.

Similar remarks apply to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, machinery, etc., required for a particular work or project is treated as a direct charge to the work or project concerned.

The following table shows the expenditure on works, Establishment and Tools and Plant for the last four years:—

(Figures in thousands of rupees.)

	1929-30.	1930-31.	1931-32.	1932-1933.
Works.	1,34.76	1,33.77	96.63	64.62
Establishment	25.16	25.91	23.45	18.43
Tools and Plant	2.60	2.53	1.69	1.53

6. Statements of expenditure on Important New Works are appended. No important new supplies of Tools and Plant (estimated to cost more than Rs. 50,000) have been reported.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—BUILDINGS.

Serial No. and Service	Appropriation.	Expenditure.	Unex- pended.	Excess.	Balance.		Net reappro- priation unadjusted or + or — surrender.
					Rs.	Rs.	

1.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 50,000.

BOMBAY (ADEN).

1. Additions and alterations to Civil Hospital at Aden	29,100	12,825	16,275	—16,264	—16
Revised Estimate Rs. 1,25,816; expenditure to 31st March 1933, Rs. 73,900; in progress.					

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No. and Services	Appropria- tion:	Expendi- ture:	Balance.			Net reap- pro- priation, or surren- der:	Remainder un- adjusted + or —				
			Rs.	Rs.	Rs.						
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget—<i>contd.</i>											
MADRAS.											
2. Construction of a Circle office and quarters for the customs officers at Kanchipuram.	60,000	54,819	5,181			—1,000	—4,181				
Estimate Rs. 98,000; expenditure to 31st March 1933, Rs. 84,818; in progress.											
VICEROYAL ESTATES.											
3. Supply of furniture to Viceregal Estates	67,500	46,260	21,240	..		—20,776	—464				
Estimate Rs. 74,500; expenditure to 31st March 1933, Rs. 46,260; completed, the estimate being annual.											
PERSIAN GULF.											
4. Construction of the Agency Buildings at Kuwait	1,20,000	42,522	77,478	..		—75,000	—2,478				
Final Estimate Rs. 1,64,493; expenditure to 31st March 1933, Rs. 42,522; in progress. Funds surrendered owing to late sanction of estimate.											
DELHI PROVINCE.											
5. Furnishing Gazzeted officers' bungalows	5,000	2,237	2,763			—2,680	—83				
Estimate Rs. 2,14,000; expenditure to 31st March 1933, Rs. 1,43,256; completed.											
6. Construction of a school building on the Ridge	54,500	56,543	..	2,043	+1,920		+123				
Estimate Rs. 6,00,000; expenditure to 31st March 1933, Rs. 5,73,360; in progress. Previous expenditure included under Grant for Delhi Capital Outlay.											
7. Constructing a building for the Government of India Press (including bungalows and quarters)	12,000	7,992	4,008			—3,000	—108				
Estimate Rs. 16,00,000; expenditure to 31st March 1933, Rs. 13,62,845; completed. Previous expenditure included under Grant for Delhi Capital Outlay.											
8. Provision of racks in the Press buildings in Old Delhi for the use of Central Publication Branch	65,000	48,960	16,040	..		—15,900	—140				
Estimate Rs. 59,240; expenditure to 31st March 1933, Rs. 48,960; in progress.											
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.											

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—BUILDINGS—concl'd.

Serial No. and Service.	Appropriation.	Expenditure.	Unex- pended.	Excess.	Balance.	
					Non-voted	Remainder unadjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.

II.—Other Major Works for which specific provision was made in the Budget.

9. All Works	Non-voted	54,700	38,192	19,700	3,192	—15,650	—858
Collective-ly.	Voted	7,000	1,823	5,177	..	—5,188	+11

III.—Major Works for which specific provision was not made in the Budget.

MILITARY ENGINEER SERVICES.

10. Construction of a scouts post at Sarwakai	..	10,561	..	10,561	+10,560	—32
Estimate Rs. 5,65,943; expenditure to 31st March 1933, Rs. 5,95,262; completed.						

RAJPUTANA.

II. Construction of a New Civil Inspection bungalow at Ajmer	..	10,025	..	10,025	+11,200	—1,175
Estimate Rs. 48,506 (revised); expenditure to 31st March 1933, Rs. 45,287; completed.						

12. Purchase of duplicate pumping plant for the Aberdeen and Cellular jail water supply	..	268	..	268	..	+268
Estimate Rs. 26,100; expenditure to 31st March 1933, Rs. 268; in progress.						

DEHLI PROVINCE.

13. Adjustment of the cost of fans and regulators borne on stock	..	4,02,076	..	4,02,076	+4,02,099	—23
Estimate Rs. 4,02,093; expenditure to 31st March 1933, Rs. 4,02,076; completed.						

14. Construction of a church at New Cantonment	..	1,029	..	1,029	+1,075	—46
Estimate Rs. 2,35,800; expenditure to 31st March 1933, Rs. 2,04,001; completed.						

15. Providing filtered water meters for orthodox-clerk's quarters a certain stand-pose in peons' quarter in New Delhi	..	88,678	..	88,678	+88,971	—293
Estimate Rs. 1,05,900; expenditure to 31st March 1933, Rs. 88,678; in progress.						

IV.—Minor Works.

16. All Works	Non-voted	43,400	72,094	28,710	52,404	+27,402	+1,292
Collective-ly.	Voted	1,79,500	5,60,154	7,467	3,88,121	+3,94,446	—13,782

Statement of Expenditure on Important New Works.

Original Works—Communications.

Serial No. and Service.	Balance.					Net reappro- priation or surrender, + or —	Remainder un- adjusted + or —
	Appropri- ation.	Expendi- ture.	Pended.	Excess.	Rs.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

III.—Major Works for which specific provision was not made in the Budget.

BALUCHISTAN.

17. Feeder Roads in connection with Colonization Scheme in Nasirabad	9,321	..	9,321	+ 9,583	— 282
Estimate Rs. 1,28,107; expenditure to 31st March 1933, Rs. 9,321; in progress.					

RAJPUTANA.

18. Widening and improving certain roads	27,847	..	27,847	+ 29,685	— 1,838
Estimate Rs. 52,056; expenditure to 31st March 1933, Rs. 27,847; in progress.					

CENTRAL INDIA.

19. Constructing a submerged bridge over the Kali Sindh River	45,186	..	45,186	+ 45,000	+ 186
Estimate Rs. 1,80,800; expenditure to 31st March 1933, Rs. 45,186; in progress.					

20. Constructing a high level bridge over the Deb River	39,985	..	39,985	+ 40,000	— 15
Estimate Rs. 1,12,500; expenditure to 31st March 1933; Rs. 41,186; in progress.					

DELHI PROVINCE.

21. Construction of a road from Najaigarhi-Rohitak road junction to Sadar Bazar crossing	8,189	..	8,189	+ 8,500	— 311
Estimate Rs. 76,600; expenditure to 31st March 1933, Rs. 83,510; completed.					
22. Grounding and painting with bitumen certain provincial roads in Delhi Province	51,017	..	51,017	+ 92,914	— 41,897
Estimate Rs. 1,92,010; expenditure to 31st March 1933, Rs. 51,017; in progress. Provision lapsed owing to change in specification.					
23. Painting certain provincial roads in Delhi Province (including painting the surface of Lodi Road)	2,064	..	2,064	..	+ 2,064
Estimate Rs. 1,04,158; expenditure to 31st March 1933, Rs. 98,498; completed.					

24. Constructing service roads for the new Indian Clark's quarters type "E" in Block North of point I and A4—New Delhi	30	..	30	+ 30	..
Estimate Rs. 22,280; expenditure to 31st March 1933, Rs. 9,052; in progress. Previous expenditure included in Grant for Delhi Capital Outlay.					

IV.—Minor Works.

25. All Works Collectively	13,800	40,684	..	27,084	+ 35,063	— 7,979
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STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—MISCELLANEOUS.

Serial No. and Service.	Grant or Appropriation.	Expenditure.	Unexpended.	Balance.		Net reappro- priation un- adjusted	Remainder Surrender +or—
				Rs.	Rs.		
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.							

(a) Estimated to cost above Rs. 50,000.

DELHI PROVINCE.

26. Storm Water drains in New Delhi Area	4,000	14,367	..	10,367	+10,368	—1
Estimate Rs. 85,000; expenditure to 31st March 1933, Rs. 91,675; completed.						
27. Major distribution of permanent irrigation water supply in New Capital Area	5,000	3,801	1,199	..	—1,077	—122
Estimate Rs. 1,21,342; expenditure to 31st March 1933, Rs. 1,22,329; in progress.						
28. Constructing main sewer from near "W" point at Ajmer Gate	1,500	1,710	..	210	+30	+180
Estimate Rs. 1,39,320; expenditure to 31st March 1933, Rs. 1,30,651; in progress.						

(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.
Nil

II.—Other Major Works for which specific provision was made in the Budget.

29. All Works Collectively	1,500	..	1,500	..	—1,500	..
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III.—Major Works for which specific provision was not made in the Budget.

DELHI PROVINCE.

30. Providing filtered water supply to villages near Kilokri (Sewage Farm)	..	—4,716	4,716	..	—4,911	+195
Estimate Rs. 59,000; expenditure to 31st March 1933, Rs. 51,220; in progress.						
31. Constructing water supply reservoir at Jhandewala	..	—3,187	3,187	..	—3,439	+252
Estimate Rs. 1,05,700; expenditure to 31st March 1933, Rs. 1,06,859; in progress.						
32. Providing a steel conduct pipe from a point near Idgah to Talkatora Reservoir in New Delhi	..	—2,204	2,204	..	—2,273	+69
Estimate Rs. 2,50,000; expenditure to 31st March 1933, Rs. 2,58,534; in progress.						
33. Providing sewerage in blocks 2, 11 and 17 New Capital Area	..	130	..	130	+130	..
Estimate Rs. 47,150; expenditure to 31st March 1933, Rs. 26,767; in progress.						
34. Providing filtered water supply to block 2, 11 and 17 in New Capital Area	..	—2,085	2,085	..	—2,085	..
Estimate Rs. 39,150; expenditure to 31st March 1933, Rs. 23,846; in progress.						

IV.—Minor Works.

35. All Works Collectively	16,500	35,247	..	18,747	+24,274	5,457
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Notes relating to Important New Works.

Previous expenditure on Serial Nos. 27, 28, 31, 32, 33 and 34 was included in the Grants for Delhi Capital Outlay.

2. The following items have not been included in the above table—

- (1) uncompleted major works in the North West Frontier Province, the cost of which after 17th April 1932 is a provincial charge (2) major works which have been treated as completed in 1932-33 on which the individual expenditure during the year was less than Rs. 1,000 or which was recorded as a minus amount. (3) works transferred to the New Delhi Municipal Committee for which provision had been made in the budget; and (4) the work of providing alternating current distribution scheme for the Ruling Chief's area in New Delhi of which the estimated cost was Rs 121,000 but no expenditure was incurred on account of the non-development of the area. It is to be noted that certain works shown as "in progress" in last year's statement have been completed in 1932-33 without the full original estimate having been operated on by reason of financial stringency.

Stock Accounts for 1932-33.

7. The following table exhibits the Stock transactions of various Public Works divisions under the audit control of the Accountant General, Central Revenues for 1932-33. These returns do not include transactions or balances relating to tools and plant, road metal or materials charged direct to works.

Name of Division or area.	Opening balance.	Receipts.		Issues.		Closing balance.
		Rs.	Rs.	Rs.	Rs.	
Central P. W. D.	9,29,567*	1,36,371		7,70,135		2,95,793
Viceroyal Estates	19,169	25,264		25,300		19,133
Ajmer Division	5,146	13,452		14,180		4,418
Central India	5,064	5,448		7,571		2,941
Andaman and Nicobar Islands	69,314	58,740		75,645		52,409
Total	10,28,250	2,39,275		8,92,831		3,74,694

*Includes balance of stock and certain special estimates transferred from '57-New Capital Outlay' at end of 1931-32 on the closure of the Project Estimate.

Audit Officer's Report.

(2) The officers in immediate charge of the stores have certified that the closing balances, as shown in the above store accounts, represent the value of stock materials, detailed quantity accounts of which have been maintained in accordance with departmental procedure prescribed for the purpose and that, with the exceptions noted below, none of the materials stocked are in excess of the probable requirements of works for the subsequent twelve months.

(a) Unserviceable stock—

	Rs.
Central P. W. D.	1,025
Andaman and Nicobar Islands	10,127

(b) Serviceable stock in excess of the requirements of the next twelve months—

	Rs.
Central P. W. D.	1,53,874
Viceroyal Estates	1,500
Central India	1,869

(c) Surplus stock in excess of requirements—

	Rs.
Central P. W. D	12,105
Viceroyal Estates	5,363

(3) The officers in charge of stores have also rendered certificates that the stock was verified throughout their divisions in the course of the year in accordance with the departmental rules except in the case of the Andaman and Nicobar Islands in respect of which an Assistant Superintendent of Police was appointed by the local Administration in June 1933 to carry out the verification of stock. The result of this verification is awaited (December 1933).

(4) The reviews of the registers of stock of the Andaman and Nicobar Islands for the half year ending 30th September 1932 and for the previous two years have not been prepared and submitted to audit. The Divisional Officer stated in July 1933 that the register for the period ending the 31st March 1933 was under completion and one review analysing the whole situation would be submitted to audit as early as possible. The review is still awaited (December 1933).

(5) The issues of Rs. 7,70,135 of the Central Public Works Department for 1932-33 are made up as follows:—

	Rs.
Electric fans and regulators previously borne on stock but in use in residential and non-residential buildings now transferred from stock	4,10,462
Less on the disposal of surplus or unserviceable stores	1,64,946
Less on the revaluation of fans and other articles	16,812
Other losses	2,086
Other issues of stock	1,75,829

(6) Serviceable stores in stock on the 31st March 1933 in excess of anticipated requirements of the next twelve months of the Central Public Works Department, as shown in paragraph (2) (b) above, were about 52 per cent. of the total balance and might, in normal circumstances, be considered as excessive. The matter was, however, in 1932 explained to the Public Accounts Committee for 1930-31 (paragraph 23, item 50 of the proceedings, volume I, Report Part I), and the Committee was satisfied that all steps possible had been taken to expedite the disposal of surplus stocks and that it was better to hold on to the balance and hope that they could be utilised later rather than sell at ruinous prices. As there has been a recrudescence of the building activities of the Central Public Works Department, the Public Accounts Committee may desire to know the latest information with reference to the utilisation of the serviceable stock in excess of requirements when the Committee meets in 1934.

8 The stock transactions of 1932-33 reported in other audit circles relating to Central Public Works Divisions were—

Division.	Opening balance.	Receipts.	Issues.	Closing balance.	
				Rs.	Rs.
Assam	9,369	9,328	11,102	7,595	
" Issues " include loss of Rs. 170 on account of depreciation and shortages. The Divisional Officer reports that stock worth Rs. 3,000 is available for sale or transfer.					
Bengal (Sikkim)	7,891	5,840	6,859	6,872	

There was a profit of Rs. 63 on revaluation. Steps are being taken to reduce the limit of reserve stock from Rs. 7,000 to Rs. 5,000.

In both these cases the arrangements for supervision and accounting seem to have been adequate.

Note on Stores Accounting.

Stores procedure.—Public Works Department stores comprise the following classes:—

- (1) Stock, or general stores,
- (2) tools and plant,
- (3) road metal and
- (4) materials charged direct to works.

For these, as a general rule, quantity accounts are maintained and in some cases, as for stock, or general stores, accounts in money values are also kept. The stores accounts given above relate only to the first category. As far as possible, material specially purchased for particular works is transferred to these works and the cost debited direct to them. Divisional Officers are to have stock taken throughout their divisions at least once a year and it is prescribed that important stores should as a rule be counted by an officer not below the rank of a Subdivisional Officer. The Divisional Officer in conducting his half yearly (or annual) review of the stock returns has to see that stores are priced in accordance with rules, that stocks are taken periodically by responsible officers and that additions to stock are regulated by the requirements of the near future. The half yearly (or annual) returns and the review are audited either locally or at the Audit headquarters office. There is also a concurrent monthly check in the Divisional office of the stock transactions of the month. Once a year the Divisional Officer has to furnish a statement to the Audit Office certifying the details of closing balances of his stock and that, subject to exceptions to be stated, none of the materials stocked are in excess of the probable requirements of the works of the Division for the subsequent twelve months. Local Governments fix the money limit (the "reserve stock limit") beyond which stock may not be purchased or manufactured without specific sanction. Deficiencies in the final verification are brought to account at once and if there has been any fall in the market value, the balances of stock are written down accordingly. The accounts, however, are not maintained in a form from which it is possible to ascertain readily except in special cases, to what extent losses of stock written off fall into the different classes (1) physical losses, (2) deterioration and (3) depreciation through a fall in market values.

9. *Transfer of assets.*—Assets transferred by the Government of India to the New Delhi Municipal Committee towards the end of 1931-32 included the following—

	Approximate by value lakhs of rupees.
Generation and distribution of electrical power	70
Water supply	15
Health Department equipment	1
Water meters	1
Roads	83
Storm water drains	29

The Government of India is still considering (February 1934) on what terms these assets should be considered to have been taken over by the Municipal Committee.

IMPORTANT COMMENTS.

1. The tabular Statistics relating to Residential Buildings in New Delhi and other Areas appear in Chapter II (*q.v.*).

2. *Alleged misappropriations.*—Two cases of apparent misappropriation of funds connected in one case with money drawn on muster rolls for payment to labourers and in another with railway charges came to light in 1930. In both cases police inquiry and criminal court proceedings have taken up the greater part of 1931 and 1932 (and part of 1933 in the second case) and subsequently there have been further departmental inquiries. The Government of India is still investigating certain aspects of the cases (February 1934) and doubtless, before the Public Accounts Committee meets, will be in a position to make a full statement and give their findings.

3. *Absence of a local manual relating to Public Works procedure.*—The Government of India and the Chief Engineer, Central Public Works Department have occasion from time to time to issue instructions of a general nature relating to Public

Works procedure, delegation of powers, etc., and it was suggested to the Chief Engineer in September 1932 that a compilation of such orders in the form of a manual should be undertaken and that subsidiary orders under the Codes should issue concerning various points with respect to which the Codes left some discretion as to the procedure which should be followed. These questions are still (February 1934) under consideration. In the view of the Audit Department it is very desirable that an early decision should be reached regarding the subsidiary orders and that a manual should issue as soon as possible.

4. Temporary diversions of allotments from the Road Development Account.—Pages 205-206 of last year's Report referred to the resolution of the Legislative Assembly of the 3rd October 1931 relating to temporary diversion to road maintenance of allotments from the Road Development Account and gave a list of such diversions in 1931-32. As these diversions are all made with the concurrence of the Standing Committee on Roads of the Central Legislature it has been decided by the Auditor General that it is unnecessary to refer to them in this Report unless a case arises where the approval of the Standing Committee has not been obtained or the procedure followed has otherwise been at variance with the terms of the resolution of the Assembly. There is accordingly no case requiring mention in this Report, a temporary diversion of about Rs. 13,500 on roads in the Bombay Presidency having been regularised by the *ex post facto* approval of the Standing Committee. Such approval was inadvertently not obtained in the first instance.

5. Default in a ferry-tolls lease—Rs. 14,117 outstanding.—The right to collect tolls from a ferry for three years was leased out, as the result of an auction held in March 1930, at Rs. 35,000 a year payable in monthly instalments. The contractor was in default from the beginning and after four months another auction was held at which the highest bid for the remaining eight months was Rs. 20,000. The original contractor, however, offered to pay up arrears with interest and produce a surety, and in view of this his original contract was resorted, but for one year only. He again defaulted and at the end of the year the amount outstanding against him was Rs. 14,117 for the payment of which a decree has been obtained against him and his surety. This is in process of being executed, the amount outstanding in January 1934 being Rs. 11,752.

GRANT NO. 74.—SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and Sub-head,	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Net reappro- priation or surrender.	Remainder un- adjusted + or -.
			Rs.	Rs.		

MAJOR HEADS "45—SUPERANNUATION ALLOWANCES AND PENSIONS" AND "45-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE".

PAYMENTS IN INDIA—

A.—Superannuation and Retired Allowances

Non-voted	O.	4,29,100	8. (a)	-15,550	4,13,550	3,97,544	-16,000	..	-16,000
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Col. 6.—Mainly in Bengal and Madras, provision for new pensions not utilised (Rs. 9,821). Also over-estimation in India Circle (Rs. 7,000 roundly).

Voted	O.	80,10,400	S. (b)	44,50,000	84,55,400	86,20,508	+1,65,108	+22,200	+1,42,908
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Col. 6.—Heavier retirements than anticipated under retrenchment campaign in several Provinces. In the North-West Frontier Province no funds were provided to meet payments during the first seventeen days of April (Rs. 36,063).

B.—Compassionate Allowances

Non-voted	O.	500	S. (a)	-200	300	2,265	+1,965	..	+1,965
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Wound and injury pension to an officer in the North-West Frontier Province. Payments made too late for provision of funds.

Voted	.	.	.	78,000	1,23,209	+44,609	+30,500	+14,109
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Col. 5.—For pensions of the Central Department officers in North-West Frontier Province.

Col. 6.—Mainly in North-West Frontier Province. No funds provided for expenditure during the first 17 days of April.

C.—Gratuities

Non-voted	O.	1,000	S. (a)	16,700	17,700	14,729	-2,971	..	-2,971
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Over estimation in the India Circle (Rs. 1,000) and non-utilisation of provision for compensatory gratuities payable to the transferred staff of the Indo-European Telegraph Department (Rs. 1,400). See C Voted.

Voted	O.	1,35,400	S. (b)	31,000	1,66,400	1,17,537	-18,803	-4,500	-44,363
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Col. 1.—Supplementary appropriation for payment of gratuities to the staff of the late Indo-European Telegraph Department as were transferred for service with the Imperial and International Communications, Ltd., in lieu of notices of discharge. Col. 6.—These gratuities remained undisbursed as the orders were issued after close of the year (Rs. 42,000).

D.—Indian Civil Service Family Pensions

O.	59,500	S. (a)	22,500	82,100	83,785	+1,686	..	+1,686
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Two new pensioners, and one transferred from India Office. Information received too late for provision of funds.

(a) Sanctioned in March.

(b) Voted in March.

Major Head and Sub-head.	Final appropriation.	Actual expenditure.	Excess +	Not reappropriation or surrender.	Remainder unadjusted + or -.
			Saving —		
		Rs.	Rs.	Rs.	Rs.

E.—Transfers to Indian Civil Service (Non-European Members) Provident Fund 6,651 + 6,651 .. + 6,651

In Punjab. Instructions for transfer received too late for provision of funds.

F.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds

O. 13,700	S. (a) 12,400	26,100	26,022	—78	..	—78
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G.—Pensions and Allowances paid in respect of other Provident Funds

Non-voted O. 66,300	S. (a) —8,658	58,242	57,429	—813	..	—813
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Voted	1,11,000	1,06,714	—4,286	+6,900	—11,186
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Col. 6.—About 100 subscribers in offices under audit of the Deputy Accountant General Central, Revenues, Calcutta, declared ineligible after close of the year to contribute to the Contributory Provident Fund (Rs. 9,865).

H.—Pensions, etc., under war risk compensation scheme 39,000 35,220 —3,780 —1,600 —2,180

Col. 6.—Mainly in Bombay and Assam. Irregular drawal of pensions.

I.—Equated Payments of commuted value of pensions charged to Capital:

I. 1.—Capital

Non-voted O. 85,000	S. (a) 400	85,500	85,457	—43	..	—43
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Voted O. 8,92,000	S. (b) 19,000	9,11,000	9,10,860	—140	..	—140
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I. 2.—Interest

O. 9,80,800	S. (a) 29,700	10,10,500	10,10,517	+17	..	+17
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J.—Commuted Value of Pensions Financed from Ordinary Revenue

Non-voted O. 50,000	S. (a) —72,000	—22,000	—14,457	+7,543	..	+7,543
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See sub-head E.—Non-voted in Grant No. 96.

Voted O. 1,50,000	S. (b) 8,00,000	9,50,000	11,41,935	+1,91,935	..	+1,91,935
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See sub-head E.—Voted in Grant No. 96.

(a) Sanctioned in March.

(b) Voted in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrender.	Remainder un- adjusted + or —
			Rs.	Rs.		

K.—Miscellaneous Pensionary Payments

Non-voted	.	.	300	..	-300	..	-300
Voted	.	.	30,500	25,206	-4,294	-2,950	-1,344

Cols. 5 and 6.—Mainly non-drawal of pensions in Madras and Bengal.

L.—Concession Grants
in respect of past contributions to annuities

O.	1,408	}	1,408	3,712	+2,304	..	+2,304
S. (a)							

Provision not made in Punjab through oversight.

PAYMENTS IN ENGLAND—

M.—Superannuation and Retired Allowances:

M. 1.—India Office and High Commissioner's Establishments

Non-voted	O. 7,78,000	}	8,93,000	8,76,962	-16,038	..	-16,038
S. (a)	1,15,000	f					

A superannuation gratuity for which provision was made remained unpaid in consequence of the postponement of a retirement.

Voted	.	.	54,000	42,600	-11,400	-14,000	+2,600
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Cols. 5 and 6.—In view of the variability of expenditure under this head, the grant always includes substantial contingent provision for gratuities payable on termination of service. This provision was not fully utilised. The saving available on this account, which was offered for surrender and accepted, was, however, over-estimated, insufficient provision being retained to cover gratuities paid in March. This accounted for the final excess.

M. 2.—High Court Judges

O.	1,50,000	}	1,30,000	1,09,907	-20,093	-5,000	-15,093
S. (a)	-20,000	f					

Cols. 5 and 6.—Adequate allowance was not made in the grant for the annual decrease in expenditure, which, as in 1931-32, again reached a higher rate than in the years immediately preceding the latter.

M. 3.—Indian Civil Service

O.	44,55,000	}	42,15,000	41,58,400	-56,600	-20,000	-36,600
S. (a)	-2,40,000	f					

Cols. 5 and 6.—Continued decline in expenditure as a result of Provincialisation, especially during the second half of the year, was not fully allowed for in the grant.

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Net reappro- priation or surrender.	Remainder un- adjusted + or -
			Rs.	Rs.		

PAYMENTS IN ENGLAND—concl'd.**M. 4.—Other Civil Services in India**

Non-voted	O. 45,00,000 S. (e) 3,80,000	61,60,000	51,35,253	-24,747	..	-24,747
Voted	O. 24,20,000 S. (b) 300	24,20,300	23,63,692	-56,608	-50,000	-6,808

Cols. 5 and 6.—Grant was based on the Revised Estimate for 1931-32, viz. Rs. 24,40,000 with allowance for normal annual decrease in payments this year. Actuals for last year, however, showed a saving of nearly Rs. 42,666 on the Revised Estimate, while the decrease in expenditure this year as compared with last was about Rs. 13,333 more than was allowed for in the grant.

N.—Compassionate Allowances

Non-voted	O. 1,12,000 S. (a) -6,000	1,06,000	1,02,813	-3,187	..	-3,187
Voted	..	20,000	17,532	-2,468	-3,000	+532

Col. 4 (Voted and Non-voted).—Owing to the nature of the expenditure under this head it is not possible to frame accurate Budget estimate. Grants, accordingly, represent lump contingent provision which, however, were not wholly required. *Col. 6.*—Excess was caused by an adjustment made in the final accounts.

O.—Gratuities

O. S. (b)	3,700	5,700	..	-5,700	..	-5,700
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Payments for which the grant was intended were brought to account under sub-head "M. 4."

P.—Indian Civil Service Family Pensions

..	15,60,000	15,79,373	+19,373	+20,000	..	-627
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Col. 5.—Additional provision of Rs. 80,000 made in the grant as compared with the Revised Estimate for 1931-32, to cover annual increase in expenditure, was insufficient. The actual increase over expenditure last year was more than Rs. 1,01,333 which was rather higher than the average of recent years.

Q.—Pensions paid in respect of the Bengal, Bombay (Presidencies Branch) and Madras Civil Funds.

26,00,000	26,04,373	+4,373	+5,000	..	-627
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Col. 6.—Annual decrease in expenditure anticipated in the grant was not quite fully realised.

R.—Pensions and Allowances paid in respect of other Provident Funds.

O. 35,60,000 S. (a) -48,000	35,12,000	34,87,949	-24,051	..	-24,051
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S.—Miscellaneous Pensionary Payments

Non-voted	O. 3,18,000 S. (a) 2,83,000	11,01,000	10,90,869	-10,131	..	-10,131
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Concession Grants.—Increase sanctioned in the grant (Rs. 40,000 in the High Commissioner's portion), which was to provide for contingencies in view of payments amounting to more than Rs. 73,333 during the first half of the year, was not wholly required in consequence of the decline in expenditure during the latter part of the year.

Voted	..	15,000	14,498	-502	..	-502
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T.—Pensions of Widows and Families of Officers of the Bengal Pilot Service

50,000	46,760	-3,240	..	-3,240
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The decrease in expenditure under this head in the second half of 1931-32, after the Budget estimates for this year had been proposed, was not allowed for in the grant.

(a) Sanctioned in March.

(b) Voted in March.

(c) Sanctioned in February-March.

Major head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Net reappropriation or surrender.	Remainder un-adjusted + or -
			Rs.	Rs.		
U.—Loss or Gain by Exchange						
Non-voted O.						
S. (a) —67,000 }	—67,000	—61,992	+5,008	..	..	+5,008
Voted .....	..	—7,486	—7,486	—8,394	..	+908
V.—Deduct—Pensionary Charges transferred to Accounts of Commercial Departments:						
V. 1.—Posts and Telegraphs Department						
O. —59,38,000 }	—59,38,000	—56,70,000	—57,07,427	—37,427	..	—37,427
S. (b) 2,68,000 }	2,68,000	..	..	..	..	..
V. 2.—Railway Department	—1,18,600	—85,627	+32,973	+17,744	+15,229	
Cols. 5 and 6.—Mainly decrease in the number of Railway Pensioners in Bombay, Punjab and United Provinces.						
V. 3.—Irrigation						
Non-voted O. —2,000 }	—2,000	..	..	..	..	..
S. (a) 1,000 }	1,000	—1,000	—1,355	—355	..	—355
In Baluchistan, under-estimated.						
Voted	—5,800	—3,350	+2,450	+2,000	..	+450
V. 4.—Northern India Salt Revenues Department						
Non-voted .....	..	—3,300	—3,333	—33	..	—33
Voted	—48,500	—42,084	+6,416	+5,100	+1,316	
Cols. 5 and 6.—Manufacturing Branch Staff reduced.						
V. 5.—Lighthouses and Lightships	—15,000	—14,143	+857	..	..	+857
Over-estimation due to rounding.						
Totals { Non-voted { Gross 2,09,33,700 } Deductions 4,300 } Net 2,09,29,400	2,09,33,700	2,08,03,322	—1,30,378	..	..	—1,30,378
	—4,300	—4,718	—418	..	..	—418
	2,09,29,400	2,07,98,604	—1,30,796	..	..	—1,30,796
Voted { Gross 1,32,56,900 } Deductions 58,57,900 } Net 73,99,000	1,32,56,900	1,35,13,025	+2,56,125	—24,844	+2,80,959	
	—58,57,900	—58,52,631	+5,269	+24,844	—10,575	
	73,99,000	76,60,394	+2,61,394	..	..	+2,61,394

NOTE.

As in past two years, the large final excesses in the Voted Section occur under sub-heads A and J and are due to increase in the number of Civil pensioners. The estimating, however, is closer than it has been in other recent years. The difficulties have been principally due to abnormally heavy retrenchment in Government offices.

(a) Sanctioned in March.
(b) Voted in March.

GRANT No. 75.—STATIONERY AND PRINTING.

See also Commercial Appendix.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving -	reappropriation or surrender.	unadjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD. "46.—STATIONERY AND PRINTING."

Stationery Office and Stores:

A.—Stationery Office:

A. 1.—Pay of Officers Non-voted	19,000	23,466	+4,466	+4,600	-134
Col. 5.—Extension of services of the Controller.					
Voted	51,000	45,216	-5,784	-5,874	+90
A. 2.—Pay of Establishments	3,12,890	3,05,835	-6,965	-6,723	-242
A. 3.—Allowances, Honaria, etc. Non-voted O. S. (a)—138 }	8,700 } 5,662 } 3,600 }	-162	-70	-92	
Voted	5,900	8,349	+2,449	+2,583	-134
Col. 5.—For travelling allowance and passages of the officiating Controller.					
A. 4.—Customs Duty on Stores	80,000	42,714	-37,286	-22,000	-15,286

Cols. 5 and 6.—Lower rate of duty on British goods under the Ottawa agreement. Savings could not be determined in time for surrender in full.

A. 5.—Other Supplies and Services	89,000	82,498	-6,502	-6,500	-2
A. 6.—Contingencies	43,800	43,884	+84	+500	-416

B.—Stationery Stores:

B. 1.—Purchases in India	32,00,000	29,96,284	-2,03,716	-2,00,000	-3,716
Col. 5.—Fall in demands.					

B. 1 (2).—Typewriters, Office Machinery and Accessories	3,00,000	2,32,960	-67,040	-60,000	-7,040
Col. 5.—Restricted purchases. Col. 6.—Delay in taking payments of bills by contractors.					

B. 1 (3).—Other Stores	11,00,000	7,14,101	-3,85,99	-3,80,000	-5,899
Col. 5.—Reduction in indents and restriction of purchases with a view to reducing stock balances.					

B. 2.—English charges: B. 2 (1).—Paper	55,800	..	-55,800	-55,800	..
Col. 5.—No purchases in England.					

B. 2 (2).—Other Stores	3,85,900	2,40,554	-1,45,346	-1,44,200	-1,146
Col. 5.—Restricting purchases in order to reduce stock balance. Also greater purchases in India.					

B. 3.—Deduct—English Charges	-4,41,700	-2,40,554	+2,01,146	+2,00,000	+1,146
Col. 5.—See B. 2 (1) and B. 2 (2).					

D.—Central Forms Stores:					
D. 1.—Pay of Officers	13,100	8,086	-5,014	-4,470	-544
D. 2.—Pay of Establishments	1,16,300	1,12,160	-4,140	-4,100	-40
D. 3.—Payments for Printing Forms by Contract	2,20,000	1,85,399	-34,601	-34,600	-1

Col. 5.—Less printing work for Departments on direct payments.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrender.	Remainder un- adjusted + or -.
			Rs.	Rs.		
D—Central Forms Stores—concl.						
D. 4.—Postage and Telegram charges . . .	24,000	17,070	—6,930	—6,930	..	
Reduction in the number of parcels and their despatch by cheaper means.						
D. 5.—Other Supplies and Services . . .	300	4,413	+4,113	+4,300	—187	
Col. 5.—For railway freight, etc., on forms and stereoplates transferred from Delhi Press.						
D. 6.—Allowances and Contingencies . . .	22,200	21,259	—941	—1,100	+159	
E—Central Publication Branch :						
E. 1.—Pay of Officers . . .	10,800	9,054	—1,746	—1,746	..	
E. 2.—Pay of Establishments . . .	82,700	78,223	—4,477	—4,397	—80	
Col. 5.—Economy in the move of the office to Delhi.						
E. 3.—Allowances Honaria, etc. . .	23,000	18,805	—4,135	—2,000	—2,135	
Cols 5 and 6.—See E. 2. Also non-drawal of travelling allowances for families or self in some cases.						
E. 4.—Postage and Packing Charges . . .	1,00,000	73,758	—26,242	—25,000	—1,242	
Col. 5.—Economy.						
E. 5.—Supplies and Services . . .	13,000	9,526	—3,474	—3,070	—404	
See E. 2.						
E. 6.—Contingencies . . .	1,14,500	77,930	—36,570	—33,700	—2,870	
Col. 5.—Economy.						
F—Central Forms Press, Calcutta :						
F. 1.—Pay of Establishments :						
F. 1 (1).—Operatives . . .	30,500	27,223	—3,277	—3,276	—1	
Less work entrusted to Press as a measure of economy.						
F. 1 (2).—Branch Supervision . . .	3,00	3,362	+162	+161	+1	
F. 1 (3).—Auxiliary . . .	5,400	5,189	—211	—212	+1	
F. 1 (4).—Readers . . .	2,100	2,143	+43	+43	..	
F. 1 (5).—Standing Forms . . .	600	612	+8	+87	—1	
F. 1 (6).—Other Establish- ments . . .	9,800	9,167	—633	—633	..	
F. 2.—Allowances . . .	700	79	—621	—621	..	
Stoppage of overtime work.						
F. 3.—Contingencies . . .	400	409	+9	+20	—11	
F. 5.—Supplies and Services . . .	8,000	6,146	—1,854	—1,813	—41	
Col. 5.—Repair work, viz., casting of machine rollers etc., done free by the Government Press, Calcutta, during the later part of the year.						
F. 6.—Stores . . .	2,000	1,598	—402	—390	—12	
F. 7.—Provision for Depreciation—for payment into Depreciation Fund . . .	13,300	13,181	—119	—119	..	
F. 8.—Renewals and Replacements from Depreciation Fund . . .	6,000	2,842	—3,158	—3,158	..	
Free supply of dead stock articles, formerly charged for, by the Calcutta Press.						
F. 9.—Deduct—Amount transferred from Depreciation Fund . . .	—6,000	—2,842	+3,158	+3,158	—	
See F. 8.						
F. 10.—Deduct—English charges . . .	—700	—165	+535	+532	+3	

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropriation or surrender.	Remaining unadjusted + or —
			Rs.	Rs.		

GOVERNMENT OF INDIA PRESS, CALCUTTA.

G.—Press:

G. 1.—Pay of officers						
Non-voted O. } 14,200 }	11,700	6,636	—5,070	—5,992	—73	
S. (a) 2,500 }						

Voted 6,777 +6,777 +6,780 —3

G. 2.—Pay of Establishments:

G. 2 (1).—Operatives	3,83,000	3,02,851	—80,149	—88,900	+8,751	
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Col. 5.—Chiefly less earnings by piece workers. Col. 6.—Owing to non-receipt of orders communicating distribution of lump cut under (I. 13. See Note.

G. 2 (2).—Branch Supervision	53,200	49,068	—4,132	—1,000	—3,132	
G. 2 (3).—Auxiliary	63,900	66,636	+2,736	+4,900	—2,164	
G. 2 (4).—Readers	1,17,800	1,05,105	—12,695	—12,940	+245	

Col. 5.—Economy.

G. 2 (5).—Standing Formes	1,200	1,174	—26	..	—26	
G. 2 (6).—Other Establishments	85,200	87,804	+2,604	+1,800	+804	
G. 3.—Allowances, honoraria, etc.						
Non-voted O. } .. } 1,240 1,240	1,240	1,240	..	..	..
S. (a) 1,240 }						
Voted 22,000 17,032 —4,968 —1,000 —3,968	22,000	17,032	—4,968	—1,000	—3,968	

Col. 6.—Economy in overtime work.

G. 4.—Contingencies	15,300	15,479	+179	..	+179	
G. 6.—Supplies and Services	26,500	32,718	+6,218	+8,000	—1,782	

Col. 5.—Purchase of machine spare parts.

G. 7.—Stores	21,000	26,417	+5,417	+7,000	—1,583	
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Col. 5.—For increased purchase of metal and roller composition. Col. 6.—Excessive reappropriation.

G. 9.—Renewals and Replacements from Depreciation Fund	8,200	7,899	—301	..	—301	
G. 10.—Deduct.—Amount transferred from Depreciation Fund	—8,200	—8,435	—235	..	—235	
G. 11.—Deduct.—English charges	—5,300	—3,695	+1,605	..	+1,605	
G. 13.—Deduct.—Probable Savings	—10,000	..	+10,000	+10,000	..	

Fully realised. See Note.

H.—Mechanical Section:

H. 1.—Pay of Establishments:						
H. 1 (1).—Operatives	4,700	4,339	—361	..	—361	
H. 1 (2).—Branch Supervision	2,500	2,450	—50	..	—50	
H. 1 (3).—Auxiliary	1,800	1,041	—159	..	—159	
H. 1 (4).—Other Establishments	700	794	+94	+100	—6	

(a) Sanctioned in February

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation,	Expenditure.	Saving—	reappropriation or surrender.	unadjusted +or—
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF INDIA PRESS, CALCUTTA—concl'd.					
G.—Press—concl'd.					
I.—Type Foundry Section:					
Pay of Establishments:					
Operatives	2,000	1,858	—142	..	—142
GOVERNMENT OF INDIA PRESS, DELHI.					
J.—Press:					
J. 1.—Pay of officers					
Non-voted	4,000	3,976	—24	+392	—416
Voted	8,600	7,347	—1,253	—1,253	—
J. 2.—Pay of Establishments:					
J. 2. (1).—Operatives	1,48,000	1,38,641	—9,359	—11,300	+1,941
Col. 6.—Non-receipt of orders for distribution of lump provision for probable savings (J. 12). See Note.					
J. 2 (2).—Branch Supervision					
21,100	18,478	—2,622	—1,000	—1,622	
J. 2 (3).—Auxiliary	15,200	14,798	—402	..	—402
J. 2 (4).—Readers	49,500	46,515	—2,985	—3,885	+900
J. 2 (5).—Standing Forms	700	602	—98	..	—98
J. 2 (6).—Other Establishments	43,000	39,732	—3,268	—5,200	+1,932
J. 3.—Allowances					
Non-voted O. 100 } 240	310	+70	+70	..	
S. (a) 140 }					
Voted	16,300	10,577	—5,723	—6,238	+515
Col. 5.—Restriction of overtime allowance owing to paucity of work and economy					
Col. 6.—See Note.					
J. 4.—Contingencies					
15,000	11,510	—3,190	..	—3,190	
Economy, despatch of parcels by rail instead of by post and transfer of publication work to the Manager of Publications, Delhi.					
J. 5.—Additions to Plant and Machinery					
488	+488	+610	—122		
Col. 6.—Debit for 20 per cent charges received in 1933-34.					
J. 6.—Supplies and Services	30,700	34,798	+4,098	+4,300	—202
J. 7.—Stores	6,000	5,682	—318	..	—318
J. 9.—Renewals and Replacements from Depreciation Fund	2,800	2,657	—143	..	—143
J. 10.—Deduct.—Amount transferred from Depreciation Fund	—2,800	—12,721	—9,921	—8,610	—1,311
Col. 5 and 6.—Renewals done at the Type Foundry and Mechanical Branches.					
J. 11.—Deduct.—English charges	—200	—62	+138	+75	+63
J. 12.—Deduct.—Probable Savings	—10,000	..	+10,000	+10,000	..

Fully realized. See Note.

(a) Sanctioned in February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro- priation or surrender.		Remainder un- adjusted + or —
				Rs.	Rs.	

GOVERNMENT OF INDIA PRESS, DELHI—concl'd.

J.—Press—concl'd.

K.—Mechanical Section:

K. 1.—Pay of Establishments:

K. 1 (1).—Operatives . . .	2,200	2,145	—55	..	—55
K. 1 (2).—Auxiliary . . .	1,300	1,176	—124	..	—124

L.—Type Foundry Section:

Pay of Establishments:

Operatives . . .	900	978	+78	+100	—22
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M.—Private Secretary to His Excellency the Viceroy's Press:

M. 1.—Pay of Establishments . . .	39,100	35,867	—3,233	—3,233	+2
M. 2.—Other Charges . . .	9,000	9,080	+80	+80	..

GOVERNMENT OF INDIA PRESS, ALIGARH.

N.—Press:

N. 1.—Pay of Officers . . .	8,000	6,577	+577	+1,387	—810
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Col. 5.—Smaller shares of Manager's salary transferred to the Posts and Telegraph Department than anticipated. Col. 6.—Excessive reappropriation.

N. 2.—Pay of Establishments:

N. 2 (1).—Operatives . . .	63,400	63,880	—9,520	—12,565	+3,035
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Col. 5.—Lower earnings of piece workers. Col. 6.—See Note.

N. 2 (2).—Branch Supervision . . .	5,600	6,155	+445	..	—445
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N. 2 (3).—Auxiliary . . .	4,900	4,708	—192	..	—192
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N. 2 (4).—Readers . . .	3,400	3,173	—227	..	—227
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N. 2 (5).—Standing Formes . . .	900	768	—132	..	—132
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N. 2 (6).—Other Establishments . . .	65,800	62,091	—3,709	..	—3,709
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Partly for abolition of a post.

N. 3.—Allowances . . .	400	23	—377	..	—377
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Less touring and restricted overtime work.

N. 4.—Contingencies . . .	2,800	2,301	—499	..	—499
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N. 5.—Additions to Plant and Machinery . . .	200	62	—138	..	—138
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Less purchases.

N. 6.—Supplies and Services . . .	22,000	18,801	—3,199	—5,023	+3,514
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Col. 5.—Economy. Col. 6.—See Note.

N. 7.—Stores . . .	12,000	8,162	—3,838	—6,500	+2,662
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Col. 5.—Mainly economy in purchases and less consumption of stores owing to the running of power house for shorter hours. Col. 6.—See Note.

N. 11.—Deduct—English charges . . .	—2,600	—2,042	+558	..	+558
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Smaller purchase of English stores.

N. 12.—Works . . .	1,000	907	—93	..	—93
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N. 13.—Deduct—Amount Recoverable from other Governments, Departments, etc. . . .	—900	..	+900	+548	+52
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N. 14.—Deduct—Probable Savings . . .	—7,000	..	+7,000	+7,000	..
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Fully realised. See Notes.

O.—Mechanical Section:

O. 1.—Pay of Establishments:					
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O. 1 (1).—Operatives . . .	3,900	3,741	—159	..	—159
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O. 1 (2).—Branch Supervision . . .	3,700	3,383	—317	..	—317
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O. 1 (3).—Auxiliary . . .	5,500	3,714	—1,786	—848	—938
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Cols. 5 and 6.—For abolition of some posts.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—		Net reappropriation or surrender.	Remainder un-adjusted + or -.				
			Rs.	Rs.						
GOVERNMENT OF INDIA PRESS, SIMLA.										
P.—Press :										
P. 1.—Pay of Officers	13,200	12,173	—1,027	—1,086	—	+59				
P. 2.—Pay of Establishments :										
P. 2 (1)—Operatives	1,06,800	99,491	—7,309	—8,309	+1,000					
Col. 6.—See Note.										
P. 2 (2)—Branch Supervision	13,800	12,512	—1,288	—1,500	+212					
Col. 6.—See Note.										
P. 2 (3)—Auxiliary	12,100	11,751	—349	—	—	—349				
P. 2 (4)—Readers	51,400	44,425	—6,975	—13,475	+6,500					
Col. 5.—Mainly vacancy. Col. 6.—See Note.										
P. 2 (5)—Standing Formes	6,800	6,423	—177	—	—	—177				
P. 2 (6)—Other Establishments	40,200	39,238	—962	—	—	—962				
P. 3.—Allowances	34,200	28,331	—5,869	—3,415	+2,454					
Col. 5 and 6.—Under overtime allowance.										
P. 4.—Contingencies	10,600	12,954	+2,354	+2,383	—	—29				
P. 6.—Supplies and Services	21,400	18,569	—2,831	—	—	—2,831				
Less expenditure on electric energy (Rs. 586), smaller railway freight, cooly hire charges etc., and curtailment of expenditure on spare parts (Rs. 1,082).										
P. 7.—Stores	8,300	7,309	—991	—	—	—991				
Postponement of purchase of certain printing furniture.										
P. 9.—Renewals and Replacements from Depreciation Fund	5,000	3,315	—1,685	—1,685	—					
Postponement of certain renewals and replacements to effect economy.										
P. 10.—Deduct—Amount transferred from Depreciation Fund	—5,000	—3,315	+1,685	+1,685	—					
See P. 9.										
P. 11.—Deduct—English charges	—600	—710	—110	—	—	—110				
P. 12.—Deduct—Probable Savings	—6,000	—	+9,000	+9,000	—					
Col. 5.—Fully realised. See Note.										
Q.—Mechanical Section:										
Q. 1.—Pay of Establishments :										
Q. 1 (1).—Operatives	5,700	5,604	—96	—	—					
Q. 1 (2).—Auxiliary	500	539	+39	+39	—	..				
R.—Printing Presses—Minor Provinces or Political Agencies:										
NORTH-WEST FRONTIER PROVINCE:										
R. 1.—Government Presses :										
R. 1 (1).—Gross Charges :										
R. 1 (1) (a).—Pay of Officers	450	—	+450	—	—	+450				
Expenditure for first 17 days of April 1932 for which no provision was made.										
R. 1 (1) (b).—Pay of Establishments	3,901	—	+3,901	—	—	+3,901				
See R. 1 (1) (a).										
R. 1 (1) (c).—Other Charges	759	—	+759	—	—	+759				
See R. 1 (1) (a).										

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
OTHER PRESSES.					
R. 2.—Residency and Agency Press:					
R. 2 (1).—Pay of Establishments	25,100	25,085	—15	+10	—125
R. 2 (2).—Other Charges	5,200	4,620	—580	—570	—10
R. 3.—Jail Press (Delhi).	400	197	—293	..	—293
S.—Printing at Private Presses (including Lithography)	3,700	35,641	+31,941	+33,630	—1,709
Col. 5.—Larger payments on behalf of Military Department. Col. 6.—Mainly in Delhi. Certain forms not supplied by Jail in time for printing.					
T.—Discount on Plain Paper	800	764	—36	—90	+54
U.—Charges paid to Provincial Governments for printing work done at their Presses:					
U. 1.—Bombay	43,500	28,017	—15,483	—15,300	+17
Col. 5.—Withdrawal of work as a measure of economy.					
U. 2.—Bengal	2,000	1,348	—652	..	—652
Fewer notifications in the provincial Gazette and less demand for provincial standard forms.					
U. 3.—Burma	39,000	30,138	—8,862	—9,000	+138
Col. 5.—Discontinuance of printing daily lists of Exports and Imports of the Customs' Department.					
U. 4.—Other Provinces	64,000	47,121	—16,879	—17,500	+621
Col. 5.—Mainly in Bihar and Orissa, Bombay and United Provinces owing to withdrawal of some works from provincial presses.					
V.—Charges paid to Provincial Governments for Stationery received from their Stores	1,500	1,233	—267	..	—267
Col. 6.—Fluctuating charges, accurate estimate not possible.					
W.—Expenditure in England (High Commissioner) at Par value i.e., at 1s. 6d. = Rs. 1:					
W. 1.—Stationery and Printing Stores supplied from England:					
W. 1 (1).—Paper	59,000	..	—59,000	—59,000	..
Grant based on forecast, but no indents were received.					
W. 1 (2).—Printing Stores	14,000	6,707	—7,293	—7,000	—293
Expenditure on indents received less than was forecasted.					
W. 1 (3).—Other Stores	2,71,000	2,40,815	—30,185	—30,000	—185
Expenditure on indents received less than was forecasted.					
X.—Loss or Gain by Exchange	—231	—231	..	..	—231
Y.—Deduct—Recoveries:					
Y. 1.—Cost of Printing work done (including Stationery Stores):					
Y. 1 (1).—Posts and Telegraphs	—20,00,000	—18,03,044	+1,96,956	+3,00,000	—1,03,044
Col. 5.—Smaller demands for stationery stores and printing work as a result of economy. Col. 6.—Increase in printing work towards the close of the year.					
Y. 1 (2).—Railways (Offices of the Railway Board, Controller of Railway Accounts, Director of Railway Audit and State Railways)	—6,93,300	—4,18,873	+2,74,427	+2,80,300	+14,127
Col. 5 and 6.—Smaller demands for stationery, mainly from State Railways.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropriation or surrender, unadjusted + or —	Remainder adjusted + or —				
			Rs.	Rs.						
T.—Deduct—Recoveries—concl'd.										
Y. 1.—Cost of Printing work done (including Stationary Stores)—concl'd.										
Y. 1 (3).—Military Department	—15,65,000	—16,00,670	—35,670	+64,130	—99,800					
Col. 6.—Increased printing works which, it is reported, could not be anticipated when revised estimates were framed. Reduction unwarranted.										
Y. 1 (4).—Other Central Departments	—18,700	—19,675	—975	+1,700	—2,675					
Cols. 5 and 6.—Increased printing work for the Northern India Salt Revenue Department. Reduction unwarranted.										
Totals { Non-noted Voted { Gross De-motions Net	39,742	39,022	—720	..	—720					
	86,91,000	74,20,137	—12,70,863	—19,27,280	—43,583					
	—47,51,000	—41,16,803	+6,31,197	+8,23,818	—1,89,621					
	39,40,000	33,03,334	—6,38,666	—4,03,462	—2,33,204					

NOTE.

The large reductions in appropriation in the gross portion of the grant occur mainly under sub-heads B. 1 and W. 1 and are due to smaller purchases of paper and other stores in India and England. The total gross expenditure in this grant is well within the provision but savings and excesses occur under almost all the sub-heads in the Press budget. The control of expenditure seems to have been vitiated by the fact that the Government of India in August 1932 sanctioned reappropriations affecting various sub-heads and extinguishing the lump sum deductions under sub-heads G. 13, J. 12, N. 14 and P. 12 without communicating any copy of these orders to the Controller or to the Presses.

The large savings in the deduction portion occur under sub-heads Y. 1 (1) and Y. 1 (3) owing to more work done for Postal and Military Departments than anticipated.

GRANT No. 76.—MISCELLANEOUS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure	Excess + Saving -	Net	
				Approval	Remainder un- adjusted or surrender.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS".					
A.—Allowances, Rewards, etc.					
Non-voted	100	100	..	..	..
Voted	11,900	10,077	-1,823	-743	-1,080
<i>Col. 6.—Mainly in Bengal and United Provinces. Non-drawal of allowances by title holders.</i>					
B.—Books and Periodicals :					
B. 1.—Subscriptions to News Agencies for Supply of Telegrams	68,600	70,450	+1,850	+1,800	+50
B. 2.—Other Charges	9,400	10,448	+1,048	+990	+58
C.—Donations for Charitable Purposes, and Charges on account of European Vagrants					
Non-voted O. S. (a) 1,000 } 1,000	1,000	3,747	+2,747	..	+2,747
<i>Heavy adjustments towards the close of the year.</i>					
Voted	15,500	19,929	+3,529	+11,350	-7,821
<i>Col. 5.—To meet charges of certain Russian Refugees in Punjab. Col. 6.—Mainly over estimation in Punjab Circle.</i>					
D.—Special Commissions of Enquiry :					
D. 1.—Tariff Board :					
D. 1 (1).—Pay of Officers	91,100	84,055	-7,945	..	-7,045
Non-voted					
<i>Partly for non-completion of the Sericultural Industry Enquiry in March. Saving not offered for surrender in time.</i>					
Voted	47,400	37,826	-9,574	-9,090	-484
<i>Col. 5.—Retrenchment and economy.</i>					
D. 1 (2).—Pay of Establishments	22,400	21,887	-533	-897	+36
D. 1 (3).—Travelling Expenses	14,100	7,517	-6,583	-3,412	-3,17
Non-voted					
<i>Col. 5.—Retrenchment. Col. 6.—See D. 1 (1)—Non-voted.</i>					
Voted	14,100	17,123	+3,023	+2,900	+123
<i>Col. 5.—Change of personnel.</i>					
D. 1 (4).—Grants-in-aid, Contributions, etc.	1,200	615	-585	..	-585
D. 1 (5).—Other Expenses					
Non-voted	206	206	+6	..	+6
Voted	20,800	18,237	-2,513	..	-2,513
<i>Non-utilisation of provision for printing of the Sericultural Industry Enquiry Report.</i>					

Voted
Non-utilisation of provision for printing of the Sericultural Industry Enquiry Report.
Savings noticed too late for surrender.

Major Head and Sub-head	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + reappro- priation adjusted or surrendered.		Remainder Rs.
			Saving —.	un- adjusted + or—.	
D.—Special Commissions of Enquiry— <i>contd.</i>					
D. 3.—Royal Commission on Labour:					
D. 3 (3).—Other Expenses	..	1,335	+ 1,335	+ 1,340	- 5
Col. 5.—Unanticipated belated claim.					
D. 4.—Other Commissions and Committees:					
D. 4 (1).—Pay of Officers					
Non-voted O. 72,309 } S. (a) 5,650 } 66,659 63,891 -2,739 -8,250 +5,493					
Col. 3.—Abandonment of second visit by the Indian Franchise Committee. Col. 6.—Prolongation of activities of Retrenchment Advisory Committee. Additional funds not obtained through oversight.					
Voted	97,000	48,048	-48,952	-49,600	+648
Col. 5.—See D. 4 (1) Non-voted.					
D. 4 (2).—Pay of Establishments	..	62,400	35,636	-26,764	-28,710
Col. 5.—Earlier termination of the Consultative Committee. Also see D. 4 (1) Non-voted.					+1,946
D. 4 (3).—Travelling Expenses					
Non-voted O. 15,200 } S. (a) 5,650 } 18,850 16,722 -2,128 -2,030 -98					
Col. 1.—Addition to meet expenditure of the Indian Round Table Conference, not originally provided for.					
Voted	131,800	80,072	-51,728	-51,770	+42
Col. 5.—Earlier termination of the Consultative Committee.					
D. 4 (4).—Grants-in-aid, Contributions, etc.	..	1,500	1,609	+109	+8
D. 4 (5).—Other Expenses					+101
Non-voted O. 18,087 } S. (a) 18,087 } 18,087 17,790 -297 +200 -597					
Col. 1.—To meet charges of the Capitation Rate Tribunal.					
Voted O. 85,000 } S. (b) 17,000 } 1,02,000 1,71,205 +69,205 +85,208 -16,003					
Cots. 1 and 5.—For adjustment of the railway bills of the Franchise Committee (Rs. 56,000) and Indian States Committee (Rs. 22,000), share of expenditure in connection with the Capitation Rate Tribunal (Rs. 10,000) and certain railway debits in connection with the Indian Steam Vessels Rates Advisory Committee (Rs. 7,000). Col. 6.—Non-utilisation of supplementary appropriation of Rs. 10,000 for Capitation Rate Tribunal as all expenditure was found to be non-voted (<i>vide</i> D. 4 (5)-Non-voted) and non-receipt of debits for hire charges of special train for the Indian Franchise Committee.					
E.—Compensations:					
E. 1.—Quittance for the lease of the Province of Berar paid to His Exalted Highness the Nizam of Hyderabad.	25,00,000	25,00,000	..	..	—
E. 2.—Other Compensations					
Non-voted O. 14,000 } S. (a) 98 } 14,094 14,094					
Voted	38,300	38,225	-75	..	-75
F.—Rents, Rates and Taxes on Central Buildings	..	2,35,900	2,03,148	-32,752	-28,150
					-4,602

(a) Sanctioned in March.
(b) Voted in March.

Major Head and Sub-head	Final Appropriation, Rs.	Actual Expenditure, Rs.	Excess + Saving —, Rs.	reappro- priation or surren- der, or Rs.	Net Remainder un- adjusted or surren- der, or Rs.
					or surren- der, or Rs.
G.—Grants-in-aid					
Non-voted	3,000	1,130	-1,870	..	-1,870
Col. 6.—Smaller deficit on the working of guaranteed telegraph lines in Assam.					
Voted	42,700	77,513	+34,813	+22,000	+12,813
Col. 5.—Reimbursement to Post office for loss on account of concessional rates on Foreign State telegrams. Col. 6.—Under-estimation by Postal Department. It has been explained that in the absence of comprehensive data a more accurate estimate was not possible.					
H.—Local Clearing Office :					
H. 1.—Pay of Officers	2,700	2,700	..	..	..
H. 2.—Pay of Establishments	9,900	10,028	+128	+130	..
H. 3.—Allowances, Honoraria, etc.					
Non-voted O. S. (a) 500 —209 } 291	291	291	..	..	..
Voted	1,400	1,236	-164	-130	-34
H. 4.—Contingencies	1,600	1,583	-17	..	-17
I.—Indian Soldiers Board :					
I. 1.—Pay of Officers	2,200	2,160	-40	..	-40
I. 2.—Pay of Establishments	8,400	7,770	-630	-600	-30
I. 3.—Allowances, Honoraria, etc.	3,000	2,149	-851	-400	-451
I. 4.—Other Expenses	400	368	-32	..	-32
J.—Miscellaneous and Unforeseen Charges :					
J. 1.—Indian Delegation to the League of Nations :					
J. 1 (1).—Pay of officers	10,800	..	-10,800	-10,800	..
No necessity arose for the payments, the delegates being non-official members.					
J. 1 (2).—Pay of Establishments	900	..	-900	-900	..
Col. 5.—No necessity arose for the payment.					
J. 1 (3).—Travelling and other Expenses	12,000	3,641	-8,359	-7,000	-1,359
Col. 6.—Fewer delegates than anticipated. Col. 6.—Savings not surrendered owing to delay in the settlement of accounts of one delegate.					
J. 1 (4).—Grants in aid, contributions, etc.					
O. S. (b) 70 }	70	68	-2	..	-2
J. 2.—International Labour Conference :					
J. 2 (2).—Travelling Expenses	13,000	6,475	-6,525	-6,527	+2
Col. 6.—No advisers nominated for non-official delegates to the Conference.					
J. 2 (3).—Other Expenses	1,400	280	-1,120	-1,150	-
See J. 2 (2).					
J. 3.—Conference on Deck Passenger and Pilgrim Traffic :					
J. 3 (3).—Other Expenses	..	32	+32	-	+32
Balated debit.					
(a) Sanctioned in March.					
(b) Sanctioned in December.					

Major Head and Sub-head.	Final Appropriation Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	reappropriation or surrend. Rs.	Remainder unadjusted + or - Rs.
J. 5.—Indo-European Telegraph Department:					
J. 5 (1).—Pay of Officers	O. 1,100 S. (b) 5,100 }	6,200	6,134	-66	.. -66
Col. J.—Addition owing to the extension of the period of employment of officers in connection with the dissolution of the Indo-European Telegraph Department.					
J. 5 (2).—Pay of Establishments	O. 2,600 S. (b) 4,300 }	6,000	6,718	-182	.. -182
See J. 5 (1).					
J. 5 (3).—Other charges	O. 400 S. (b) 1,600 }	2,000	2,439	+439 +6,100	-5,661
Col. 6.—Excessive reappropriation.					
J. 6.—Indian Delegation to the Opium Conference at Bangkok:					
J. 6 (2).—Other Expenses	O. S. (c) .. 68 }	68	385	+320	.. +320
Arrear payments owing to increase in the rate of halting allowance of an officer. Funds not provided through oversight.					
J. 7.—Delegation to South Africa:					
J. 7 (1).—Travelling and other Expenses	Non-voted O. S. (d) 198 }	198	197	-1	.. -1
Voted ..		2,637	+2,637	+3,839	-1,202
Col. 5.—For passages of delegates sent in 1931-32. Col. 6.—No debits received for payment authorised to the South African Congress.					
J. 8.—Sind Conference:					
J. 8 (1).—Pay of officers	Non-voted		8,562	+8,562	+8,562 ..
Col. 5.—See J. 8 (1) Voted.					
Voted ..		10,000	1,440	-8,560	-8,560 ..
Col. 5.—Lump provision made in the absence of details of composition of the Committee.					
J. 8 (2).—Pay of Establishments	1,000	2,679	+1,679	+1,740	-61
Col. 6.—See J. 8 (1) Voted.					
J. 8 (3).—Travelling and Other Expenses	Non-voted ..	1,300	+1,300	+1,310	-10
Col. 5.—See J. 8 (1) Voted.					
Voted ..		4,000	10,842	+6,842	+6,820 +22
Col. 5.—See J. 8 (1) Voted.					
J. 8 (4).—Grants-in-aid, Contributions, etc.	..	100	+100	+100	..
J. 9.—Deputation of Mr. G. S. Boxman, I.C.S., to East Africa:					
J. 9 (1).—Pay of Officer	O. S. (e) 1,665 }	1,665	1,665	..	..
J. 9 (2).—Other Expenses	Non-voted O. S. (e) 1,825 }	1,825	1,642	-183	.. -183
Voted ..		213	+213	+213	..

(1) Voted in March.

(2) Sanctioned in December.

(3) Sanctioned in January.

(4) Sanctioned in February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Net Remainder		
			Excess + Saving—	reappro- priation or surrender.	un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
J. 10.—Indian Delegation to the Imperial Economic Conference at Ottawa :					
J. 10 (1).—Pay of Officers	..	252	+252	+240	+12
J. 10 (2).—Pay of Establishments	..	1,694	+1,694	+1,860	-166
J. 10 (3).—Travelling and other Expenses :					
Non-voted	..	2,285	+2,285	+2,490	-204
Voted	..	5,846	+5,846	+7,222	-1,376
Col. 6.—Change in the incidence of honoraria (Rs. 1,000). Decision to debit honoraria charges to Grant No. 38 (Commerce Department) arrived at too late for necessary surrender of funds. Also smaller postage charges.					
J. 10 (4).—Grants-in-aid, Contributions, etc.	..	682	+682	+682	..
J. 11.—Other Items					
Non-voted O.					
S. (f) 6,19,554 }	6,19,554	6,14,024	-5,530	..	-5,530
See Note 3.					
Voted O. 2,900 }	2,900				
S. (b) 24,000 }	24,000	26,900	77,643	+50,743	+53,482
Col. 6.—Mainly for arrears of leave salary of officers lent to Central Government.					
Col. 6.—Printing charges etc. of the Central Banking Enquiry Committee debited to Sub-head D. 4 (5). See also Note 3.					
K.—Miscellaneous Durbar Charges					
Non-voted O. 2,000 }	2,000				
S. (g) 18,500 }	18,500	18,861	+361	+350	+11
Col. 1.—Addition for cost of presentation of khillat to H. H. the Khan of Kalat and decision to treat Toshkhana contingencies as Non-voted.					
Voted 9,000	9,000	132	-9,468	-9,340	-128
Col. 5.—Toshkhana Contingencies declared non-voted.					
L.—Other charges (including loss by Exchange on Local Transactions)					
Non-voted O. 22,000 }	22,000				
S. (d) 33,114 }	33,114	55,114	50,343	-4,766	-350
Col. 6.—Supplementary provision (Col. 1) in India Circle proved excessive.					
Voted 14,400	14,400	15,079	+679	+5,142	-4,463
Col. 5.—Mainly for write off of irrecoverable temporary loans in Assam. Col. 6.—Chiefly in Assam (Rs. 2,595), less irrecoverable loans written off than anticipated. Also smaller expenditure on antirabid treatment in United Provinces (Rs. 724).					
M.—Payments arising out of Military Land Schemes					
O. 18,900 }	18,900				
S. (e) 5,200 }	5,200	24,160	19,509	-4,591	..
Smaller commission and brokerage charges in Bombay.					
Totals { Non-voted 34,56,066 }	34,56,066	34,36,417	-19,655	..	-19,655
Voted 10,64,000	10,27,317	-36,683	-2,231	-34,452	

NOTES.

1. The over-estimation of requirements under D. Special Commissions of Enquiry, has been commented upon in previous years' reports.

In 1932-33 also, appreciable savings have occurred under this sub-head and it has been explained that in the voted section this was caused mainly by the non-utilisation of the supplementary appropriation of Rs. 10,000 for the Capitation Rate Tribunal for which no accurate estimate was possible owing to the absence of definite information.

The table in the next page shows the percentage of final voted savings (excluding un-utilised savings under Reserve—a feature abandoned from 1931-32 accounts, to final appropriation (column 2) and what relation the voted saving under sub-head D alone bears to this total saving—

(1) Sanctioned in February—March.

(2) Voted in March.

(3) Sanctioned in October—Rs. 18,500 and March—Rs. 2,000.

(4) Sanctioned in January—Rs. 1,650 and March—Rs. 34,764.

(5) Sanctioned in February.

Year.		Percentage of voted final saving to final appropriation.	Percentage of voted saving under sub-head D to total saving.
1928-29	.	3·2	31
1929-30	.	3·5	84
1930-31	.	0·2	—432
1931-32	.	6·6	52
1932-33	.	2·2	46

It would appear from the above that provision for Commissions and Committees were generally made in the past on a more liberal scale than for other items of expenditure. Though no provision for Committees has been made in the 1933-34 estimates, except for the Tariff Board, it is suggested that provision may be made on a more conservative basis when the necessity for appointment of fresh Committees and Commissions again arises in future or that to compensate for over-estimating a lump sum deduction for probable savings on Committees and Commissions be included.

2. The following table shows the consolidated charges (voted and non-voted) for 1932-33 alone and also the total charges of each Commission or Committee from its inauguration up to the end of 1932-33. It incorporates figures of those Boards etc. for which some expenditure was incurred in 1932-33—

	In 1932-33.	To end of 1932-33.
	Rs.	Rs.
Coal Dust Committee	308	341
Indian Steam Vessels Rates Advisory Committee	12,086	13,165
Indian States Committee	41,258	71,370
Capitation Rate Tribunal	17,490	17,490
Indian Round Table Conference	58,264	5,40,543
Indian Franchise Committee	2,09,072	3,47,220
Orissa Committee	19,659	70,426
Consultative Committee	55,353	77,044
Federal Finance Committee	8,018	19,861
Salt Survey Committee	179	40,957
Indian Central Banking Enquiry Committee	3,478	5,63,839
Retrenchment Advisory Committee	9,657	1,72,539
United Provinces Banking Enquiry Committee	151	44,375
Royal Commission on Labour	1,335	8,45,997

3. Sub-head J.—Miscellaneous and unforeseen charges.—The charges recorded under the sub-head "J. II—Other items" are given below:—

	Voted.	Non-voted.
	Rs.	Rs.
(1) Adjustment of leave salaries of officers of the Burma Government for services rendered under the Central Government	22,597	1,94,581
(2) Adjustment of leave salaries of officers of the Madras Government for services rendered under the Central Government	445	..
(3) Arrears of leave salary of Officers of the Bengal Government for services rendered under the Central Government	50,202	4,11,116
(4) Adjustment of leave salaries of certain officials	1,070	8,917
(5) Other miscellaneous petty items	3,329	310
Total	77,643	6,14,024

IMPORTANT COMMENT.

Theft of a cash box.—The cash box of a certain Committee containing Rs. 1,012 disappeared while the cashier was on leave and theft was suspected, but the police enquiries were inconclusive. The cashier had no permanent post under Government and had not furnished security. The Government of India wrote off the loss and considered that the Secretary of the Committee would have been better advised to have verified the cash balance in the hands of the cashier before granting him leave. They have also issued general instructions that, wherever possible, cashiers of such peripatetic bodies should be persons in the permanent service of Government and, if otherwise, they should be required to give security, and that steps should be taken to see that they are not allowed to keep large sums of money in hand for a period of days. The desirability of issuing a set of self contained instructions for the guidance of Committees and Commissions has been suggested to the Government of India (January 1934).

**GRANT No. 76A.—EXPENDITURE ON RETRENCHED PERSONNEL
CHARGED TO REVENUE.**

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Net reappro-	Remainder or un-adjusted
			Saving—		
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "52—EXTRAORDINARY CHARGES".

A.—Expenditure on Retrenched Personnel:

A. 1.—Leave Salary:

A. 1. (1).—India

Non-voted O	1,00,000	1,15,200	81,597	—33,603	..	—33,603
S (a)	15,200					

Mainly in the offices under audit of the Deputy Accountant General, Central Revenues Calcutta. Appropriation mainly based on local officers' estimates proved excessive (Rs. 28,694).

Voted . . .	16,85,000	9,52,306	—7,32,694	—7,95,800	+63,106
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Col. 5.—Provision originally made in lump for India as a whole. Later estimates by local officers showed it to be largely in excess of requirements. Hence the reduction.

Col. 6.—Mainly in the offices under audit of the Deputy Accountant General, Central Revenues, Calcutta. Appropriation obtained on the progress of actuals proved inadequate (Rs. 57,072).

A. 1 (2).—England

Non-voted O	1,00,000	1,91,000	2,19,511	+28,811	..	+28,811
S (a)	91,000					

Payments not allowed for in the forecasts furnished by various Departments of Government on which the original grant was based, were not fully provided for during the year. This was due partly to the additional provision of Rs. 10,000 asked for by the High Commissioner not being sanctioned by Government and partly to the supplementary grant proposed by his office not allowing for leave salary of an officer amounting to about Rs. 21,067, which was adjusted under this head in the final accounts. These factors were also responsible for the final excess, which was counterbalanced in part by excess recovery on account of emergency deductions. No allowance was made in the Budget for these deductions as it was not known, when the Budget estimates were prepared, whether the emergency cuts would apply to retrenched personnel. Excess recoveries under this head largely resulted from the adjustment of leave salary in the final accounts referred to above.

Voted . . .	1,15,000	1,94,647	+79,647	+91,000	—11,353
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Col. 4.—Excess due to payments not provided for in the forecasts received from the various departments of Government. Col. 5.—Final saving provision for contingencies.

A. 2.—Repatriation charges

A. 2 (1).—India

Non-voted O	71,000	34,400	37,546	+3,146	..	+3,146
S (a)	36,600					

Col. 1.—See A. 1 (1) Voted for reduction in appropriation. Col. 6.—Mainly in the United Provinces—charge not anticipated.

Voted . . .	1,20,000	1,03,979	—16,021	..	—16,021
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Mainly in the India Circle—provision obtained on progress of actuals proved excessive. See also sub-head B. 3 (voted) under Grant No. 48.

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess Saving—	Net reapprop- riation or surrender.		Remainder, an- adjusted + or—
				Rs.	Rs.	

MAJOR HEAD "52—EXTRAORDINARY CHARGES."—*contd.*A.—Expenditure on Retrenched Personnel:—*contd.*

A. 2 (2).—England

Non-voted	O	4,000	1,000	..	-1,000	..	-1,000
	S (a)	—3,000					

Provision retained for contingencies not required.

Voted	..	5,000	2,508	-2,492	-3,000	+508
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Grant, proposed by Government was not wholly utilised. Final excess mainly due to readjustment of a payment under this head in the final account.

A. 3.—Loss or Gain by Exchange

Non-voted	O	..	-500	-1,326	-726	..	-726
	S (a)	-600					
Voted	..	..	..	-1,328	-1,328	-700	-628
Totals	{ Non-voted	..	2,41,000	3,37,628	-3,372	..	-3,372
	Voted	..	19,25,000	12,52,112	-6,72,888	-7,08,500	+35,612

NOTES.

1. The final excess (voted) occurs under sub-head A. 1 (1) and is due to under-estimation in the office of the Deputy Accountant General, Central Revenues, Calcutta.

2. *Wrong Provision.*—In Assam, Rs. 2,000 were wrongly provided under sub-head A-1(1) voted instead of under A-2(1)-voted. It is reported that provision has been correctly made in the estimates for 1933-34.

(a) Sanctioned in March.

GRANT No. 76-B—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrende- r. + or — Rs.	Remainder un- adjusted + or — Rs.				
				Rs.					
MAJOR HEAD " 51—A—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS".									
A.—Charges in connection with the pensions of the Pilotage and Non-Pilotage Establishment of the Bengal Pilot Service.									
Non-voted O. S. (a) 1,91,820 } Voted . O. S. (b) 22,000 }	1,91,820	1,91,820	..	..	..	
Totals { Non-voted Voted	1,91,820 22,000	1,91,820 22,345	+345	..	+345				
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>				

NOTE.

Under an arrangement sanctioned by the Secretary of State in Council, the Government of India have to re-imburse to the Government of Bengal, under certain conditions, the charges borne by the latter on account of the pensions of the pilotage and non-pilotage establishments of the Bengal Pilot Service. The total charges incurred on account of these pensions during the years 1928-29 and 1929-30 have been refunded by the Government of India to the Government of Bengal in 1932-33 in accordance with the terms of the arrangement which has effect from 1928-29. This new grant has been opened to record the payment made on this account.

- (a) Sanctioned in February.
- (b) Voted in March.

GRANT No. 77.—REFUNDS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	reappro- priation un- or surrender.	Remainder adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

(Various major heads are involved.)

A.—Customs

Non-voted O.	35,08,000				
S. (a) 2,00,000		40,08,000	36,54,433	-3,63,562	+59,000 -4,12,562

Col. 1 and 5.—In Burma; provision of Rs. 2,59,000 made erroneously under non-voted to meet the refund of excise duty on motor spirit and kerosene made outside Burma. Col. 6.—Also in Burma, mainly non-utilisation of the additional provision and trade depression (Rs. 3,21,497). See A—Voted. Other smaller savings in Bombay and Bengal owing to difficulty in estimating the payments being of a fluctuating nature. See also Note 2 and Important Comments.

Voted O.	80,12,000		89,09,000	99,90,773	+10,81,773	-26,479	+11,08,252
S. (b)	8,97,000						

Col. 6.—Mainly in Burma (Rs. 8,29,734), for payment of refunds of excise duty on motor spirit and kerosene provided for to the extent of Rs. 2,59,000 under non-voted. See A—Non-voted. Expenditure known too late for provision of funds for the balance. Also in Bombay, unanticipated adjustment of debit after the close of the year (Rs. 2,94,500). In the North-West Frontier Province, provision was made inadvertently under voted (Rs. 24,000) instead of under non-voted. See also Note 2 and Important Comments.

B.—Taxes on Income:

B. 1.—Income-tax							
O. 1,18,83,500		1,61,12,304	1,55,64,369	-5,48,335	+1,81,078	-7,29,413	
S. (c) 12,79,304							

Col. 6.—Mainly in the offices under audit of the Deputy Accountant General, Central Revenues, Calcutta (Rs. 5,85,236) owing to non-disposal of certain cases. Also in Bombay, refund orders issued during the year cashed in 1933-34 (Rs. 2,82,000).

B. 2.—Super-tax							
O. 18,71,700							
S. (d) -3,49,675		15,22,025	9,32,185	-5,29,840	-2,51,875	-2,77,962	

Col. 5.—Mainly in Madras, and in the offices under audit of the Deputy Accountant General, Central Revenues, Calcutta, owing to reduced claims (Rs. 2,00,000). Col. 6.—Mainly in Bombay. Over-estimation, payments being of a fluctuating nature (Rs. 1,00,000). Also in Burma, refund orders not cashed within the year (Rs. 63,099) and in Bihar and Orissa owing to delay in disposal of cases (Rs. 30,161).

C.—Salt

Non-voted O.	4,65,300		14,81,044	14,76,060	-4,984	+12,000	-16,984
S. (e) 10,15,744							

Col. 1.—Addition chiefly in Bengal, owing partly to the abolition of the salt credit system (Rs. 4,00,000). Also for smaller deliveries in Calcutta (Rs. 2,00,000).

Voted	1,29,500	1,42,503	+13,003	+13,966	-963
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Col. 5.—Mainly in the Northern India Salt Revenue Department (Rs. 8,000). More refunds owing to the insufficiency of stock at Pachbadra. Also heavier refunds in Madras (Rs. 4,000).

D.—Stamps

O.	47,000		44,815	42,670	-2,145	-430	-1,715
S. (f) -2,185							

Col. 6.—Mainly in Bombay. Less claims for refunds than anticipated.

- (a) Sanctioned in March.
- (b) Voted in March.
- (c) Sanctioned in January Rs. 8,44,570 and February—March Rs. 4,84,724.
- (d) Sanctioned in January Rs. 4,100 and March—Rs. 5,53,775.
- (e) Sanctioned in August Rs. 4,00,000; November Rs. 2,83,000; January—Rs. 21,000 and February—March Rs. 2,53,744.
- (f) Sanctioned in January—Rs. 1,050 and February—March—Rs. 1,135.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		reappro- priation or surrender.	Remainder un- adjusted + or -.
			Rs.	Rs.		
E.—Currency						
	O. 59,600 } S. (a) 6,400 }	53,200	48,185	-5,015	..	-5,015
Col. 6.—Mainly in Madras, the United Provinces and Punjab owing to less claims.						
F.—Receipts in aid of Superannua- tion						
	Non-voted O. 2,600 } S. (b) 41,300 }	44,400	36,234	-8,186	..	-8,186
Supplementary provision obtained on the basis of actuals in the India circle proved excessive.						
	Voted O. 58,000 } S. (b) 1,000 }	59,000	58,447	-553	+2,469	-3,022
Col. 6.—Mainly in Bengal, smaller expenditure on petty construction owing to decrease in the rate of supervision charges (Rs. 1,550). Also in Delhi (Rs. 817), less claims than anticipated.						
G.—Miscellaneous Revenue						
	Non-voted O. 1,02,500 } S. (i) 77,043 }	2,70,843	2,69,592	-951	-110	-541
Col. 1.—Addition owing to the surplus revenues of the Mysore Assigned Tract payable to the Mysore Durbar being more than anticipated.						
	Voted O. 69,790 } S. (b) 3,600 }	73,300	43,656	-29,644	-9,883	-19,761
Col. 5.—To cure over-estimation in Baluchistan mainly. Col. 6.—Mainly over estimation and incorrect booking of Muafai in the North-West Frontier Province under Provincial head (Rs. 14,207). Necessary readjustment effected in 1933-34. Also non-utilisation of provision in the books of the Deputy Accountant General, Central Revenues, Calcutta (Rs. 2,500).						
H.—Other Refunds:						
H. 1.—Opium		2,000	161	-1,839	-1,800	-39
Col. 5.—Less refunds of house rent than anticipated.						
H. 2.—Land Revenue						
	Non-voted . . .	3,300	2,895	-705	-700	-5
	Voted . . .	2,200	6,516	+4,316	+3,675	+641
Col. 5.—Mainly in Baluchistan, refund of an excess fine imposed on a zamindar and of revenue erroneously credited for a previous year. Col. 6.—Mainly in Delhi, owing to excess recoveries by the Nazul Department.						
H. 3.—Excise						
	Non-voted O. 6,500 } S. (a) 150 }	6,150	1,721	-4,429	-3,900	-529
Col. 5.—In Bombay. Less refunds as a result of decreased sale of ganja.						
	Voted . . .	3,500	5,859	+2,359	+2,304	+155
Col. 5.—Mainly in the Central India for refund of security (Rs. 1,124) and refund to the Indore Durbar of duty on stock of excisable commodities taken over by the Durbar on the rendition of the Indore Residency Bazar (Rs. 2,000).						
H. 4.—Forest		1,000	184	-816	-300	-516
Col. 6.—In Andamans. Savings (Rs. 500) were offered for surrender but not accepted.						
H. 5.—Registration						
	Non-voted . . .	100	..	-100	..	-100
	Voted . . .	100	434	+334	..	+334
In Delhi, certain documents presented for registration were not registered. The excess, it is reported, could not be foreseen.						
	(a) Sanctioned in March.					
	(b) Voted in March.					
	(A) Sanctioned in February—March.					
	(B) Sanctioned in January (Rs. 82,500) and March—Rs. 5,545.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Net		
			Excess + Saving —	repro- priation un- or surrender.	Remainder adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

H.—Other Refunds—contd.

H. 6.—Payments from Indian States

O. 1,12,000 }	1,24,320	1,27,716	+3,396	+3,400	—4
S. (f) 12,320 }					

H. 8.—Interest

Non-voted O. .. }	23	31	+8	..	+8
S. (A) 23 }					

Voted O. 7001	2,900	2,07,822	+2,04,922	+4,134	+2,00,788
S. (b) 2,200)					

Col. 6.—From Railways, on account of write-back of excess credits in previous years. The debits were received at a time when it would have been impossible to draw the attention of the controlling authority to the necessity for obtaining a supplementary appropriation. See Important Comments.

H. 9.—Administration of Justice

O. 9,000 }	8,718	8,727	+12	+2,130	—2,118
S. (k) —1,155 }					

Col. 5.—Mainly in Bangalore (Rs. 1,250) for refund of fines.

H. 10.—Jails and Convict Settlements

1,000	3,081	+2,081	+2,300	—219
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Col. 5.—Mainly in Delhi. Under-estimated.

H. 11.—Police.

Non-voted 100	26	—74	+10	—54
Voted 300	97	—203	..	—203

Col. 6.—Savings in the India circle could not be foreseen.

H. 12.—Ports and Pilotage

1,700	1,799	+99	..	+99
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H. 13.—Lighthouses and Lightships

10,500	6,243	—4,257	—3,713	—544
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Col. 5.—Less claims than anticipated.

H. 14.—Education

200	314	+114	+100	+14
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H. 15.—Medical

Non-voted 1,200	781	—419	—300	—119
Voted 6,300	14,578	+8,278	+7,300	+978

Col. 6.—Partly to cure under estimation in Bombay and Delhi.

H. 16.—Public Health

5,000	2,848	—2,152	—100	—1,652
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Col. 6.—Owing to change in the method of adjustment of fees received by Government officer for work done for private parties. Funds not surrendered by the Director, Central Research Institute under a misapprehension.

H. 17.—Agriculture

Non-voted 100	26	—64	..	—64
Voted O. 1,000 }	1,04,800	1,04,029	—771	+200
S. (b) 1,03,200 }				

Col. 1.—Addition connected with the fumigation of American Cotton.

(f) Sanctioned in January.

(i) Voted in March.

(A) Sanctioned in February—March.

(B) Sanctioned in January—March—Rs. 100 and March—Rs. 825.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving -	reappropriation or surrender.	unadjusted + or -
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds—concl'd.					
H. 18.—Industries	100	30	-70	-70	..
H. 19.—Miscellaneous Departments	4,500	7,634	+3,134	+4,689	-1,555
Col. 5.—Mainly to meet write-back of receipts adjusted twice in 1931-32 in the India Circles (Rs. 3,270). Also in the United Provinces to meet refunds relating to Joint Stock Companies (Rs. 990). Col. 6.—Mainly in the various Scientific Departments under audit of the Deputy Accountant General, Central Revenues.					
H. 19 (1)—Civil Aviation	400	439	+39	..	+39
H. 20.—Indian Stores Department	1,000	348	-652	..	-652
Over-estimated.					
H. 21.—Civil Works					
Non-voted O.	4,400				
S. (A) 5,324		9,724	9,275	-449	..
Voted O.	13,300				
S. (B) 55,000		68,300	16,068	-51,622	-234
Col. 1.—Addition mainly in Bengal, to meet refunds of excess recovery from Mint and certain other Commercial Departments occupying Central Government buildings of the occupier's share of municipal taxes in 1929-30 and 1930-31. Col. 6.—See Note 3.					
H. 22.—Stationery and Printing					
Non-voted		100		-100	
Voted	84,210	67,443	-26,767	+1,682	-28,429
Col. 6.—Mainly in the offices under the audit of the Deputy Accountant General, Central Revenues, Calcutta. Less adjustments on account of sale of publications of Committees and Commissions than anticipated.					
H. 23.—Miscellaneous					
Non-voted O.	..				
S. (A) 1		1		..	..
Voted O.	3,200				
S. (B) 3,000		6,200	6,322	-878	+200
Col. 6.—Mainly over-estimation in Punjab for rounding of estimates.					
I.—England	O.				
I-2—Civil works S. (I)	169	169	160	-5	..
Totals	Non-voted	2,36,91,123	2,22,35,182	-14,55,051	..
	Voted	94,77,000	1,06,77,28	+12,00,228	+15,00,218

NOTES.

1. Sub-head A.—Non-voted.—This sub-head includes for the first time Rs. 2,22,760 representing expenditure involved in connection with refunds to the Porbandar Durbar of customs duty collected at the British Indian ports on foreign goods transported from Porbandar to those ports. This expenditure has been declared as "Political" by the Governor General in Council under Section 67-A, sub-section (3), clause (v) of the Government of India Act.

2. Attention of the controlling officers has been drawn to the instance of wrong provision noticed under sub-head A—Customs.

3. Sub-head H. 21—Voted.—It has been reported that out of the supplementary grant of Rs. 52,000 voted by the Assembly on the 28th March 1933, a sum of Rs. 50,678 representing refund on account of the double recovery of the occupier's share of municipal taxes from the Central Publication Branch and the Mint Department was not required to be adjusted as these Departments have been decommunalised.

(O) Sanctioned in September.

(A) Sanctioned in February—March.

(B) Voted in March.

IMPORTANT COMMENTS.

The table below shows the percentages of final savings (—) and excesses to the final appropriations in the voted and non-voted sections for the last five years:—

Year.	Voted.	Non-voted.
1928-29	—10	—6
1929-30	—1	—6
1930-31	16	—5
1931-32	16	—14
1932-33	13	—6

2. As in the previous two years the voted excess occurred principally under sub-head A (Customs, an excess of 11 lakhs). There was also, however, an excess of 2 lakhs under sub-head H. 8—Interest. The non-voted savings were mostly under sub-head A (Customs—4 lakhs) and B (Taxes on Income—over 7 lakhs).

3. Transactions relating to the payment in the Burma Circle of excise duty on motor spirit and kerosene have affected the estimates under sub-head A (Customs). Refunds on this account were not contemplated when the original estimates were framed. During the year provision to the extent of Rs. 1,59,000 was erroneously made in the non-voted section whereas the charge was accounted for in the voted section. A reserve of 1 lakh was also retained in the non-voted section for the charges. The actual expenditure in the Burma Circle came to nearly Rs. 9,70,000, but it is explained that apart from the two sums of Rs. 1,59,000 non-voted and Rs 1,00,000 reserved as above no provision was made "as the expenditure only came to be known after the close of the year." Probably even if these large charges could have been estimated before the close of the year, it would have been too late to obtain a supplementary grant for the purpose.

4. The excess of 2 lakhs (round) under sub-head H. 8-Interest, voted, relates to certain refunds of interest charges pertaining to Railway Capital expenditure in South India. These charges were passed on in the exchange accounts to the office of the Accountant General, Central Revenues, at a time when it would have been impossible for the latter officer to draw attention to the necessity for obtaining a supplementary grant to cover them.

5. As reported in the Important Comments under this Grant in last year's Report (page 236) the system of control of expenditure under sub-heads A and B has been modified with effect from the 1st April 1933. The allotments are not now distributed to different circles but the Central Board of Revenue exercises control on the basis of returns and estimates of expenditure received from different accounting officers and of important anticipated adjustments, where arising. It remains to be seen whether this system will result in improved control.

GRANT No. 78.—NORTH-WEST FRONTIER PROVINCE.

Accounts.	Final Approp- riation.	Actual Expendi- ture.	Excess + Saving -.	Net reapprop- riation or surrender.	Remainder un- adjusted + or -	
					Rs.	Rs.
Account I.—Direct Demands on the Revenue—						
Land Revenue { Non-voted	63	63				
{ Voted		23,621	+23,621	+23,621		
Account II.—Direct Demands on the Revenue—						
Forest { Non-voted	2,058	2,058				
{ Voted		69,520	+69,520	+69,520		
Account III.—Other Direct Demands on the Revenue { Non-voted						
{ Voted	522	522				
	4,68,000	4,71,773	+3,773	+4,453		-680
Account V.—General Administration						
{ Non-voted	37,664	37,664				
{ Voted		86,425	+86,425	+86,425		
Account VI.—Administration of Justice { Non-voted						
{ Voted	7,149	7,149				
		37,857	+37,857	+37,857		
Account VIII.—Jails and Convict Settlements { Non-voted						
{ Voted	68	68				
		33,049	+33,049	+33,049		
Account VIII.—Police						
{ Non-voted	14,236	14,236				
{ Voted		2,18,543	+2,18,543	+2,18,543		
Account IX.—Ecclesiastical						
	67,000	64,201	-2,799	+50	-2,849	
Account X.—Political						
	26,89,472	27,11,647	+22,175	+25,300	-3,125	
Sub-head A. 3.—Excess of Rs. 18,207 is due to adjustment of the cost of passages of the officers sent to the North-West Frontier Province Government. Provision for the purpose was made in the Provincial estimates, evidently under a misapprehension.						
Account XI.—Frontier Watch and Ward.						
{ Gross	92,67,979	91,72,293	-95,686	-25,350	-70,336	
	Deductions	70,700	-70,320	+380	+380	
Nst	91,97,279	91,01,973	-95,306	-25,350	-69,956	
Sub-head A. 2 (1)—Final saving Rs. 10,070. Leave salary drawn in England.						
Sub-head A. 2 (4)—Final saving Rs. 52,604 owing mainly to reduction in the rates of carriage of rations and stores (Rs. 20,000), non-replacement of rifles and equipment (Rs. 24,000) and economy in pumping and electricity charges (Rs. 6,500).						
The funds under A. 2 (1) were not surrendered under a misapprehension and those under A. 2 (4) were surrendered but only a small sum was resumed by Government.						
Account XII.—Education						
{ Non-voted	6,512	6,512				
{ Voted		30,620	+30,620	+30,620		
Account XIII.—Medical						
{ Non-voted	6,444	6,444				
{ Voted		18,621	+18,621	+18,621		
Account XIV.—Public Health.						
{ Non-voted	1,265	1,265				
{ Voted		2,637	+2,637	+2,750		-113

Accounts.	Final Appropriation.	Actual Expendi-	Excess +	Net	Remainder
		ture.	Saving —	reappro-	un-
	Rs.	Rs.	Rs.	Rs.	Rs.
Account XV.—Agriculture, Scientific Departments, Miscellaneous Departments and Famine Relief.	{ Non-voted Voted	720 ..	720 9,223	+9,223 +9,224	.. —1
Account XVI.—Miscellaneous	..	226	+226	+226	..
Account XVII.—Miscellaneous Adjustments between Central and Provincial Governments.	{ Non-voted Voted	93,92,179 95,50,000	93,90,908 ..	-1,271 -95,50,000	-1,271 ..
Saving mainly due to change in classification of subvention from voted to non-voted. See important comments.					
Totals	{ Non-voted Voted	Gross . 2,14,93,351 Deductions . -70,700 Net . 2,14,22,651	2,14,15,780 -70,320 2,15,45,450	-77,581 +380 -77,201	.. +380 ..
		1,60,18,000	10,02,115	-90,15,885	-90,15,091
					-794

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

A.—Charges of Administration :

A. 2.—Pay of Establishments	..	1,081	+1,081	+1,081	..
A. 3.—Other charges	..	321	+321	+321	..

B.—Survey and Settlements :

B. 2.—Pay of Establishments	..	40	+40	+40	..
B. 3.—Allowances, Honoraria, etc.	..	5	+5	+5	..

C.—Land Records :

C. 1.—Pay of Establishments	..	21,117	+21,117	+21,117	..
C. 2.—Allowances, Honoraria, etc.	..	1,057	+1,057	+1,057	..

D.—Miscellaneous

Non-voted	O. S.	(a) 53	53	53	..	..
Totals	{ Non-voted Voted	..	63	63	..	..

ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FOREST.

B.—Conservancy and Works	..	59,219	+59,219	+59,219	..
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(a) Sanctioned in March.

ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FOREST—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		Net reapprop- riation or surrender.	Remainder on adjusted + or —.
			Rs.	Rs.		
C.—Establishments :						
C. 1.—Pay of Officers						
Non-voted O. S. (a) 2,075 }	2,075	2,075	..	..	..	..
Voted .....	..	1,883	+1,883	+1,883	..	..
C. 2.—Pay of Establishments .....	..	7,124	+7,124	+7,124	..	..
C. 4.—Other Charges						
Non-voted O. S. (a) 13 }	13	13	..	..	..	..
Voted .....	..	1,294	+1,294	+1,294	..	..
Totals	{ Non-voted	2,088	2,088	..	..	..
	{ Voted .....	..	69,520	+69,520	+69,520	..

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE

A.—Excise: District Executive Establishment:

A. 1.—District Establishments :

A. 1 (1).—Pay of Officers .....	..	414	+414	+414	..
A. 1 (2).—Pay of Establishments .....	..	2,653	+2,653	+2,653	..
A. 1 (3).—Other Charges .....	..	297	+297	+297	..
A. 2.—Bonded Warehouse Establishment :					
A. 2 (1).—Pay of Establishments	4,400	4,425	+25	+25	..
A. 2 (2).—Other Charges	1,600	895	-705	-25	-680

Col. 6.—Savings offered for surrender but not accepted.

A. 2 (3).—Compensation	15,000	15,000
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A. 4.—Charges paid to Punjab Government for loss of Still-Head duty	4,07,000	4,07,000
A. 5.—Charges paid to United Provinces Government for loss of Still-Head duty	40,000	40,000	..	..	..

B.—Stamps :

B. 1.—Pay of Establishments .....	..	41	+41	+41	..
B. 2.—Other Charges					
Non-voted O. S. (a) 522 }	522	522	..	..	..

Voted

C. 1.—Pay of Establishments .....	..	635	+635	+635	..
C. 2.—Other Charges .....	..	396	+396	+396	..
Totals	{ Non-voted	522	522	..	..

(a) Sanctioned in March.

ACCOUNT V.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Saving -	Net reappro-	Remainder or surrender	plus adjusted + or -.
			Rs.	Rs.	Rs.		

A.—Chief Commissioner :

A. 1.—Salary of the Chief Commissioner

O. S. (a)	4,950	4,950	4,950
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A. 2.—Fixed Travelling Allowance

O. S. (a)	250	250	250
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A. 3.—Sumptuary Allowance

O. S. (a)	500	500	500
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A. 4.—Staff and Household :

A. 4 (1).—Pay of Officers

Non-voted O. S. (a)	655	655	655
Voted	405	+405	+405	..

A. 4 (2).—Pay of Establishments

..	908	908	908	+908	+908	..
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A. 4 (3).—Other Charges	..	168	168	+168	+168	..
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B.—Elections for Indian and Provincial Legislatures :

B. 1.—Pay of Officers	..	2,644	+2,644	+2,644	..
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B. 2.—Pay of Establishments	..	864	+864	+864	..
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B. 3.—Allowances, and Hono- raria	..	620	+620	+620	..
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B. 4.—Contingencies	..	6,230	+6,230	+6,230	..
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C.—Secretariat:

C. 1.—Pay of Officers

Non-voted O. S. (a)	2,820	2,820	2,820
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Voted	..	1,143	+1,143	+1,143	..
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C. 2.—Pay of Establishments	..	7,805	+7,805	+7,805	..
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C. 3.—Allowances, Honoria, etc.	..	161	+161	+161	..
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(a) functioned in March.

ACCOUNT V.—GENERAL ADMINISTRATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrender.	Remainder un- adjusted + or —.				
			Rs.	Rs.						
E.—Revenue and Development Commissioner:										
<i>E. 1.—Pay of Officers</i>										
Non-voted O. S. (a) 9,582 }	9,582	9,582	..	..	..	..
Voted . . .	..	477	+477	+477	..	..		
E. 2.—Pay of Establishments . . .	..	5,965	+5,965	+5,965	..	..		
<i>E. 3.—Other Charges</i>										
Non-voted O. S. (a) 250 }	250	250	..	..	..	..
Voted . . .	..	153	+153	+153	..	..		
F.—District Establishment:										
<i>F. 1.—Pay of Officers</i>										
Non-voted O. S. (a) 18,042 }	18,042	18,042	..	..	..	..
Voted . . .	..	8,995	+8,995	+8,995	..	..		
F. 2.—Pay of General Establishments . . .	..	18,107	+18,107	+18,107	..	..		
F. 3.—Pay of Treasury Establishments . . .	..	3,867	+3,867	+3,867	..	..		
F. 4.—Pay of Sub-Divisional Establishments . . .	..	14,309	+14,309	+14,309	..	..		
F. 5.—Pay of Other Establishments . . .	..	2,739	+2,739	+2,739	..	..		
<i>F. 6.—Travelling Allowances</i>										
Non-voted O. S. (a) 615 }	615	615	..	..	..	..
Voted . . .	..	2,951	+2,951	+2,951	..	..		
F. 7.—Other Allowances, Honorary, etc. . . .	..	5,407	+5,407	+5,407	..	..		
F. 9.—Contract Contingencies . . .	..	1,878	+1,878	+1,878	..	..		
F. 10.—Other Contingencies . . .	..	629	+629	+629	..	..		
Totals	Non-voted { Voted	37,664	37,664							
			86,425	+86,425	+86,425	..				

(a) Sanctioned in March.

ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Reappro- priation or surrender.	Remainder un- adjusted + or —.
			Rs.	Rs.		
A.—Law Officers (Fees to Pleaders and Other Charges)	..	1,623	+1,623		+1,623	..
B.—Judicial Commissioner :						
B. 1.—Pay of Officers						
Non-voted O.						
S. (a) 2,925	2,925	2,925	..		..	..
Voted	..	2,700	+2,700		+2,700	..
B. 2.—Pay of Establishments	..	3,129	+3,129		+3,129	..
B. 3.—Other Charges	..	51	+51		+51	..
C.—Civil and Sessions Courts :						
C. 1.—Pay of Officers						
Non-voted O.						
S. (a) 4,224	4,224	4,224	..			
Voted	..	12,786	+12,786		+12,786	..
C. 2.—Pay of Establishments	..	12,337	+12,337		+12,337	..
C. 3.—Allowances, Honoraria, etc.	..	757	+757		+757	..
C. 4.—Contingencies	..	238	+238		+238	..
D.—Criminal Courts :						
D. 1.—Pay of Establishments	..	1,730	+1,730		+1,730	..
D. 2.—Section Writing Charges	..	984	+984		+984	..
D. 3.—Allowances, Honoraria, etc.	..	348	+348		+348	..
D. 4.—Diet and Road Money of Witnesses	..	1,174	+1,174		+1,174	..
Totals	{ Non-voted ..	7,149	7,149	..	..	..
	{ Voted ..	..	37,857	+37,857	+37,857	..

ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails :

A. 1.—Pay of Officers

Non-voted O.

S. (a) 68

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ACCOUNT VIII.—POLICE.

Major Head and Sub-head.	Final Appropriation	Actual Expenditure,	Excess + Saving -	Net reappro- priation or surren- dered.		Remainder un- adjusted. + or -
				Rs.	Rs.	
A.—Superintendence :						
A. 1.—Pay of Officers						
<i>O.</i> S. (a) 3,898 }	3,898	3,898	..	..	..	..
A. 2.—Pay of Establishments	..	1,846	+1,846	+1,846	..	
A. 3.—Other Charges						
<i>Non-voted O.</i> S. (a) 205 }	205	205	..	—	—	..
Voted ..	..	339	+339	+339	—	
B.—District Executive Force—District Police :						
B. 1.—Pay of Officers						
<i>Non-voted O.</i> S. (a) 8,543 }	8,543	8,543	+4,421	+4,421	—	
Voted ..	..	4,421	+4,421	+4,421	—	
B. 2.—Police Force	..	1,74,951	+1,74,951	+1,74,951	—	
B. 3.—Mounted Police	..					
B. 4.—Office Establishment	..					
B. 5.—Travelling Allowance						
<i>Non-voted O.</i> S. (a) 375 }	375	375	..	—	—	
Voted ..	..	9,249	+9,249	+9,249	—	
B. 6.—Other Allowances, Honoraria, etc.	..	8,548	+8,548	+8,548	—	
B. 9.—Other Supplies and Services	..	175	+175	+175	..	
B. 10.—Contingencies	..	4,573	+4,573	+4,573	..	
C.—Railway Police :						
C. 1.—Pay of Officers	..	675	+675	+675	..	
C. 2.—Pay of Establishments	..	5,964	+5,964	+5,964	..	
C. 3.—Allowances, Honoraria, etc.	..	229	+229	+229	..	
C. 4.—Supplies and Services, and Contingencies	..	54	+54	+54	..	
E.—Criminal Investigation Department :						
E. 1.—Pay of Officers	..					
<i>Non-voted O.</i> S. (a) 1,215 }	1,215	1,215	..	..	..
Voted ..	..	700	+700	+700	—	
E. 2.—Police Force	..					
E. 3.—Office Establishment	..	4,774	+4,774	+4,774	..	
E. 4.—Allowances, Honoraria, etc.	..	1,295	+1,295	+1,295	..	
E. 7.—Other charges	..	500	+500	+500	..	
F.—Cattle Pounds	..	232	+232	+232	..	
G.—Miscellaneous	..	18	+18	+18	..	
Totals {	Non-voted ..	14,236	14,236	..	..	..
Voted ..	..	2,18,543	+2,18,543	+2,18,543	..	

(a) Sanctioned in March.

ACCOUNT IX.—ECCLESIASTICAL—(ALL NON-VOTED)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropria- tion or surren- der.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishments:</i>					
<i>A. 1.—Church of England:</i>					
<i>A. 1 (1) Pay of officers</i>					
O. 49,400 S. (a) 6,000 }	43,400	41,213	-2,187	..	-2,187
Fewer Chaplains being on duty.					
<i>A. 1 (2).—Pay of Establishments</i>	300	183	-117	-132	+15
<i>Col. 5.—Abolition of the post of a mali.</i>					
<i>A. 1 (3).—Other Charges</i>	17,300	16,525	-775	-75	-697
<i>A. 2—Church of Scotland:</i>					
<i>A. 2 (1).—Pay of Establishments</i>	600	526	+26	+50	-24
<i>A. 2 (2).—Other Charges</i>	600	580	-20	..	-20
<i>A. 3—Church of Rome:</i>					
<i>A. 3 (1).—Pay of Establishments</i>	700	779	+79	..	+79
<i>A. 3 (2).—Other Charges</i>	300	259	-11	..	-11
<i>B.—Cemetery Establishment</i>	3,900	4,106	+206	+210	-4
<i>Total</i>	67,900	64,201	-3,799	+50	-2,187

ACCOUNT X.—POLITICAL—(ALL, NON-VOTED).

<i>A.—Political Agents:</i>					
<i>A. 1.—Pay of Officers</i>					
O. 1,95,400 S. (b) 9,443 }					
O. 1,85,957	1,79,928	-6,029	-5,608	-421	
<i>A. 2.—Pay of Establishments</i>	1,77,500	1,72,671	-4,821	-743	-4,078
<i>A. 3.—Allowances, Honoraria, etc.</i>	73,700	91,348	+20,648	+2,441	+18,207
<i>Col. 6.—Under cost of passages. Provision originally made in the Provincial estimates evidently under a misapprehension. Expenditure adjusted too late for necessary re-arrangement of funds. See Note 4.</i>					
<i>A. 4.—Supplies and Services</i>					
O. 54,900 S. (a) 6,000 }	50,900	68,319	+8,419	+9,219	-300
<i>Col. 5.—Mainly for increased expenditure on Jirgas in South Waziristan Agency (Rs. 2,000) and payments of certain compensations for losses and increased water supply charges in Khyber Agency (Rs. 6,000).</i>					
<i>A. 5.—Secret Expense</i>	18,800	24,286	+5,486	+5,500	-14
<i>Col. 5.—Rewards to Khassadars, originally provided under 29-A—Frontier Watch and Ward, treated as political expenditure.</i>					
<i>A. 6.—Contingencies</i>	1,32,700	1,25,767	-3,933	-6,194	+3,061
<i>Cols. 5 and 6.—Reduction, mainly due to economy, proved excessive</i>					
(x) Sanctioned in March.					
(y) Sanctioned in January—Rs. 6,000 and March—Rs. 3,443.					

ACCOUNT X.—POLITICAL—contd.

Major Head and Sub-head.	Final Approp- riation.	Actual Expendi- ture.	Excess + Saving --		Net reappro- priation or surren- der.	Remainder un- adjusted or + or --
			Rs.	Rs.		
<i>A.—Political Agents—concl'd.</i>						
A. 7.—Grants-in-aid, contributions, etc.	1,800	2,947	+1,147	+2,032	—555	
Col. 5.—Mainly for liquidating liabilities in connection with Balambat Bridge. Col. 6.—Less expenditure on Balambat Bridge than anticipated.						
<i>B.—Educational Establishment in Agencies:</i>						
B. 1.—Pay of Establishments	O. 75,000 S. (a) —1,035	74,318	60,764	—13,751	—10,000	—3,751
Col. 5.—Probable savings incorrectly included under B. 3. Hence the transfer. Col. 6.—Teachers' contributory provident funds charged to Grant No. 74—Supersanction allowances, etc., instead of to Political. Savings were offered for surrender but not resumed for want of time.						
B. 2.—Allowances, Honoraria, etc.	O. 15,700 S. (a) —1,106	14,594	13,957	—637	..	—637
B. 3.—Contingencies	O. 5,800 S. (a) —958	4,842	14,017	+9,175	+10,000	—824
Col. 5.—See B. 1.						
B. 4.—Grants-in-aid, Contributions, etc.	1,800	1,800	..	..	..	..
<i>C.—Medical Establishment in Agencies:</i>						
C. 1.—Pay of Officers	35,900	38,478	+578	+750	—172	
C. 2.—Pay of Establishments	39,800	38,831	—969	—220	—749	
C. 3.—Allowances, Honoraria, etc.	9,100	11,059	+1,939	+724	+1,215	
Col. 6.—Mainly under cost of passages.						
C. 4.—Supplies and Services	34,900	46,611	+11,711	+11,890	—179	
Col. 5.—Transferred from C. 5 owing to change in classification.						
C. 5.—Contingencies	19,000	7,372	—11,828	—11,850	+22	
Col. 5.—See C. 4.						
C. 6.—Grants-in-aid, Contributions, etc.	600	735	+135	..	+135	
Contribution for passages adjusted late in the year.						
<i>D.—Allowances to Frontier Tribes</i>						
O. 8,17,400 S. (c). 60,000	8,67,400	8,64,241	—3,159	—65	—3,093	
<i>E.—Political Subsidies</i>	42,000	42,000	..	..	..
<i>F.—Entertainment Charges</i>	3,00,000	3,25,780	+25,780	+23,000	+2,780	
Col. 5.—For special rewards to Tribal Maliks in Waziristan and Khost Border.						
<i>G.—Refugees and State Prisoners and Kabul Refugees</i>	6,500	23,567	+17,067	+17,692	—626	
Col. 5.—Partly for allowances to families and for maintenance charges of state prisoners and partly for the cost of removal of the wife of a state prisoner to a Mental Hospital.						
(a) Sanctioned in March						
(b) sanctioned in January,						

ACCOUNT X.—POLITICAL.—concl'd.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reappropriation	unadjusted or surrendered, + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>H.—Miscellaneous:</i>					
<i>H. 1.—Pay of Officers.</i>					
<i>O.</i>	14,800				
<i>S. (a)</i>	—7,000	7,800	13,240	+5,440	+4,216
<i>Col. 5.</i>	Increased expenditure on the Doklim and Anglo Afghan Commissions.				
<i>Col. 6.</i>	Erroneous adjustment to this head instead of sub-heads A. 4 (1) and A. 4 (3) of Account XI.				
<i>H. 2.—Pay of Establishments.</i>					
<i>O.</i>	23,800				
<i>S. (a)</i>	—2,722	—1,078	—1,152	+71	
<i>H. 3.—Other Charges.</i>					
<i>O.</i>	2,46,200				
<i>S. (a)</i>	60,000	3,05,200	3,12,771	+6,571	+14,186
<i>Col. 5.</i>	For purchase of rifles, etc., withdrawn from the licensee in the Bannu District.				
<i>Col. 6.</i>	Less payments for certain combined Posts and Telegraphs Offices, the message revenue proving a sufficient set off against the amount guaranteed.				
<i>H. 4.—Forest Conservancy in Agencies.</i>					
<i>H. 4 (1).—Pay of Officers.</i>					
<i>O.</i>	6,300				
<i>S. (a)</i>	—5,557	743	435	—258	—158
<i>H. 4 (2).—Pay of establishments.</i>					
<i>O.</i>	11,950				
<i>S. (a)</i>	—11,287	—11,290	+3		
<i>H. 4 (3).—Other charges.</i>					
<i>O.</i>	24,100				
<i>S. (a)</i>	1,220	—23,530	—23,718	—162	
<i>Col. 5.</i>	Chiefly postponement of forest operations in Waziristan, Kurram and Dir for political reasons.				
<i>H. 5.—Educational Establishments in Tribal Areas:</i>					
<i>H. 5 (1).—Pay of establishments.</i>					
<i>O.</i>	4,300				
<i>S. (a)</i>	—3,317	—783	—92	—691	
<i>H. 5 (2).—Other charges.</i>					
<i>O.</i>	3,200				
<i>S. (a)</i>	—372	2,821	2,710	—111	—67
<i>I.—Works:</i>					
<i>I. 1.—Original Works—Buildings.</i>					
<i>O.</i>	22,000				
<i>S. (a)</i>	—20,083	—1,917	+2,917	—3,834	
<i>Col. 6.</i>	Credits in connection with the construction of "Civil Hospital Miranshah." Corresponding expenditure booked in previous years under "Miscellaneous."				
<i>I. 2.—Original Works—Communications.</i>					
<i>O.</i>	15,000				
<i>S. (a)</i>	—5,366	9,634	—366	—10,000	—10,000
Postponement of less important works.					
<i>I. 3.—Repairs—Buildings.</i>					
<i>O.</i>	34,000				
<i>S. (a)</i>	—50,230	+16,230	+18,553	—2,553	
<i>Col. 5.</i>	To meet unforeseen additional demands.				
<i>Col. 6.</i>	Mainly non-receipt of certain electrical and mechanical stores.				
<i>I. 4.—Repairs—Communications.</i>					
<i>O.</i>	1,32,000				
<i>S. (a)</i>	—20,000	1,12,000	95,631	—16,369	—16,500
<i>Col. 5.</i>	Postponement of less important works.				
<i>I. 5.—Establishment charges credited to other Governments, Departments, etc.</i>					
<i>O.</i>	30,400				
<i>S. (a)</i>	—6,565	25,895	25,033	+2,137	..
Due to pro rata distribution.					
<i>I. 6.—Tools and Plant charges credited to other Government, Departments, etc.</i>					
<i>O.</i>	1,3,100				
<i>S. (a)</i>	—129	2,971	2,484	—457	—352
<i>TOTAL.</i>	26,89,472	27,11,647	+22,175	+25,300	—3,125

(a) Sanctioned in March.

(b) Sanctioned in January.

ACCOUNT XI.—FRONTIER WATCH AND WARD—(ALL NON-VOTED).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropria- tion or surrender.	Remainder un- adjusted + or —.
			Rs.	Rs.		
A.—Frontier Constabulary and Militia:						
A. 1.—Frontier Constabulary:						
A. 1 (1).—Pay of Commandant and Other Officers						
O. 1,67,300						
S. (a) —8,000 }	1,59,300	1,67,798	+8,498	—		+8,498
Unanticipated leave salary. Debit came to notice after the close of the year.						
A. 1 (2).—Police Force	9,64,200	9,84,545	+20,345	+20,500	—455	
Col. 5.—Grant of revised rates of good conduct pay and good service pay.						
A. 1 (3).—Mounted Force	2,30,400	94,181	—1,36,219	—1,35,960	—259	
Col. 5.—Provision for Horse Allowances (Rs. 1,38,060) transferred to Head A. 1 (7).						
A. 1 (4).—Office Establishment	58,200	59,770	+1,570	+1,500	+70	
A. 1 (5).—Travelling Allowance		22,500	17,975	—4,525	—3,000	—1,525
Col. 5.—Less touring. Savings were offered for surrender but not accepted.						
A. 1 (6).—Ration Allowance	3,29,300	3,30,037	+737	+700	+37	
A. 1 (7).—Other Allowances, Honoraria, etc.		2,400	1,39,743	+1,37,343	+1,36,960	+383
See A. 1 (7).						
A. 1 (8).—Clothing	1,07,700	1,07,476	—224	—53	—141	
A. 1 (9).—Arms and Ammunition		64,000	57,181	—6,819	—18,806	+11,987
Col. 5.—Power replacement of arms. Col. 6.—Adjustment in 1932-33 of debits for certain stores purchased in the previous year.						
A. 1 (10).—Other Supplies and Services		1,08,600	1,00,298	+698	+5,047	—4,349
Col. 6.—Partly for delay in transfers of platoons (Rs. 3,200). Savings not withdrawn by Government (Rs. 1,100).						
A. 1 (11).—Contingencies	37,900	38,778	+878	+1,012	—134	
A. 1 (12).—Grants-in-aid, Contributions, etc.		11,500	11,559	+59	+1,000	—941
Col. 6.—Fewer allotment of vacancies in Military Schools of instruction. Also fewer signallers sent for training.						
A. 2.—South Waziristan Scouts:						
A. 2 (1).—Pay of Officers						
O. 1,47,600						
S. (d) —3,000 }	1,39,600	1,29,630	—10,070	—	—	—10,070
Leave salary drawn in England. Funds not surrendered under a misapprehension.						
A. 2 (2).—Pay of Establishments		9,35,500	8,82,135	—52,362	—45,350	—4,012
Col. 5.—Provision for Horse Allowance (Rs. 45,000) transferred to A. 2 (3).						
A. 2 (3).—Allowances, Honoraria, etc.		3,07,900	3,47,910	+40,010	+45,000	—4,990
See A. 2 (2).						
A. 2 (4).—Supplies and Services						
O. 4,12,100	4,08,175	3,55,575	—52,605	—	—52,605	
S. (a) —4,221 }						

Owing to reduction in the rates of carriage of ration and stores (Rs. 20,000), non-replacement of rifles and equipment (Rs. 24,000) and economy in pumping and electricity charges (Rs. 6,500). Savings to the extent of Rs. 53,000 were offered for surrender but only Rs. 4,221 were utilised.

(a) Sanctioned in M.v.

(b) Sanctioned in January—Rs. 7,000 and March—Rs. 1,000.

ACCOUNT XI.—FRONTIER WATCH AND WARD.—(ALL NON-VOTED)—contd.

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess +	Net reappro-	Remainder un-
			Saving —		
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia—contd.</i>					
A. 2 (5).—Contingencies	33,900	35,011	-889	-572	-517
A. 2 (6).—Grants-in-aid, Contributions, etc.	12,400	10,104	-2,296	-1,000	-1,296
Col. 6.—Under contribution for passages, etc. Savings not surrendered under a misapprehension.					
A. 3.—Chitral Scouts:					
A. 3 (1).—Pay of Officers	20,700	17,507	-3,193	..	-3,193
	See A. 2 (1).				
A. 3 (2).—Pay of Establishments	17,900	17,363	-533	..	-533
A. 3 (3).—Allowances, Honorary, etc.	16,000	18,572	+1,672	+2,300	-828
A. 3 (4).—Supplies and Services	11,400	12,869	+1,469	+1,400	+69
Col. 5.—Partly for the cost of Helios obtained in 1931-32 and partly to meet the cost of replacement of articles of uniform.					
A. 3 (5).—Contingencies	2,300	2,113	-187	..	-187
A. 3 (6).—Grants-in-aid, Contributions, etc.	1,200	1,194	-6	..	-6
<i>A. 4.—Charges for Levies:</i>					
A. 4 (1).—Pay of Officers	14,500	14,012	-488	+10	-498
A. 4 (2).—Pay of Establishments.					
O. 27,62,900	27,58,400	27,25,661	-32,739	-29,594	-3,145
S. (a) - 4,500					
Cols. 5 and 6.—Reduction in District Levies mainly.					
A. 4 (3).—Allowances, Honorary, etc.	21,000	19,443	-1,557	-1,400	-157
Col. 5.—Forfeiture of allowances of Pahinda Khels.					
A. 4 (4).—Supplies and Services	13,800	15,182	+1,362	-389	+1,731
Col. 6.—Certain debits by the Military Department Funds not provided under a misapprehension.					
A. 4 (5).—Contingencies	1,19,300	1,30,102	+10,802	+10,965	-163
Col. 5.—Mainly for increased expenditure on wiring and repairing of certain Levy and Khassadar posts.					
A. 4 (5A).—Works		20,000	+20,000	+20,000	..
Construction of Khassadar posts in the Khyber Agency and on the Tauda China Wana Road.					
A. 4 (6).—Debet—Establishment charges, etc., recovered from other Governments, Departments, etc.		-70,700	-70,320	+380	..
A. 5.—Kurram Militia:					
A. 5 (1).—Pay of Officers					
O. 58,500	56,500	55,449	-3,051	-2,020	-1,031
S. (a) - 2,000					
Cols. 5 and 6.—Leave ex-India. Final savings retained to meet unforeseen charges.					
A. 5 (2).—Pay of Establishments					
3,76,400	3,30,118	-46,282	-43,689	-2,693	
Col. 6.—Provision for Home allowance transferred to A. 5 (3). (Rs. 23,940) and disbandment of reservists, etc., (Rs. 20,649).					
(All figures in Rupees.)					

ACCOUNT XI.—FRONTIER WATER AND WARD.—(ALL NON-VOTED)—contd.

Major Head and Sub-head,	Final Appropriation	Actual Expenditure	Excess + Saving —	Net appropriation or surrender	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

A.—Frontier Constabulary and Militia—concl'd.

A. 5 (3).—Allowances, Hon. oraria, etc. 1,30,500 1,44,951 +14,451 +16,540 -2,089

Col. 5.—Net result of allotment for Horse Allowance, see A. 5 (2), and savings under ration allowance (Rs. 6,500) on account of the disbandment of reservists, etc.

A. 5 (4).—Supplies and Services . 1,32,700 1,32,889 +189 .. +189

A. 5 (5).—Contingencies . 14,300 14,346 +146 +72 +74

A. 5 (6).—Grants-in-aid, Contributions, etc. . 10,000 6,881 -4,119 -3,300 -819

Col. 6.—Less number of students sent to the Army Schools of instructions.

A. 6.—Tochi Scouts:

A. 6 (1).—Pay of Officers
O. 1,30,600 1,28,600 1,18,433 -10,167 -6,000 -4,167
S.(a) -2,000

The final savings could not be surrendered owing to delay in the settlement of discrepancies in the figures of expenditure.

A. 6 (2).—Pay of Establishments 6,82,600 6,47,845 -34,755 -34,796 +33

Col. 5.—Transfer of provision for Horse Allowance (Rs. 43,290) to A. 6 (3) counterbalanced partly by increased expenditure on allowance to Motor Lorry drivers (Rs. 3,500) formerly budgeted for under A. 6 (4) and partly by less savings, anticipations in the original budget not having fully materialised (Rs. 5,000).

A. 6 (3).—Allowances, Hon. oraria, etc. 2,38,600 2,77,843 +43,243 +43,400 -247

See A. 6 (2).

A. 6 (4).—Supplies and Services 2,67,500 2,61,297 -6,503 -16,058 +9,555

Col. 5.—Economy. See also A. 6 (2). Col. 6.—Mainly unexpected debits from the Military Department and unanticipated expenditure connected with the action against Ghilzais.

A. 6 (5).—Contingencies . 28,100 28,223 +123 .. +123

A. 6 (6).—Grants-in-aid, contribution, etc. . 13,600 10,892 -2,703 -2,000 -708

Col. 5.—Fewer students sent to the various Schools of Instructions.

A. 7.—Frontier Constabulary Reserve:

A. 7 (1).—Pay of Establishments 10,200 17,088 -2,112 -2,000 -122

A. 7 (2).—Other charges . 6,800 6,525 +26 .. +26

(a) Sanctioned in March.

ACCOUNT XI.—FRONTIER WATCH AND WARD.—(ALL NON-VOTED)—concl'd.

Major Head and Sub-head.	Final Appropriation, Rs.	Actual Expenditure, Rs.	Excess + Saving— Rs.	reappro- priation or surrender. Rs.	Net adjusted + or — Rs.	Remainder un- adjusted Rs.
<i>II.—Miscellaneous:</i>						
B. 1.—Intelligence Bureau:						
B. 1 (1).—Pay of Officers	7,800	15,511	+7,711	+8,000		-259
Col. 5.—To meet pay and special pay of the Intelligence Staff Officer for certain periods not originally provided for.						
B. 1 (2).—Police Force and Office Establishment	17,300	12,963	-4,337	-3,400		-937
Cols. 5 and 6.—Revision of establishment.						
B. 1 (3).—Other Charges	22,800	31,126	+8,326	+8,400		-74
Col. 5.—Chiefly for travelling allowance and forage and syce allowances of an officer not originally provided for. Also to cure under-estimation under "other allowances".						
B. 1 (4).—Grants-in-aid, Contributions, etc.	..	50	+50	..		+50
Under passage contribution.						
B. 2.—Inspecting Officer, Frontier Corps:						
B. 2 (1).—Pay of Officers	23,300	25,328	+28	..		+28
B. 2 (2).—Pay of Establishments	10,900	9,613	-1,287	-1,000		-287
Col. 6.—Reduction in establishment.						
B. 2 (3).—Other Charges	8,500	7,230	-1,270	-500		-770
Col. 5.—Economy. Col. 6.—Less touring towards the close of the year.						
B. 2 (4).—Grants-in-aid, Contributions, etc.	500	602	+2	..		+2
B. 3.—Medical Establishments:						
B. 3 (1).—Pay of Officers	12,400	15,042	+2,642	+2,820		-178
B. 3 (2).—Pay of Establishments	50,300	51,864	+1,564	+1,400		+164
B. 3 (3).—Allowances, Honoraria, etc.	13,800	14,226	+426	+427		-1
Col. 5.—For travelling allowance on transfer.						
B. 3 (4).—Supplies and Services	34,700	53,788	+19,088	+18,311		+777
Col. 5.—Transfer of funds from Sub-head B. 3 (6) owing to reclassification of medical charges.						
B. 3 (5).—Contingencies	27,500	9,937	-17,563	-17,328		-25
See B. 3 (4).						
B. 3 (6).—Grants-in-aid, Contributions, etc.	600	323	-277	-265		-12
Total	{ Gross	92,67,979	91,72,293	-95,686	-25,350	-70,336
	{ Deductions	—70,700	—70,320	+380		+380
	{ Net	91,97,279	91,01,973	-95,306	-25,350	-69,956

ACCOUNT XII.—EDUCATION.

C.—Secondary : (Government High Schools):

C. 1. Pay of officers	O.	
S. (a) 4,344	4,344	
C. 2.—Pay of Establishments	..	14,329
C. 3.—Allowances, Honoraria, etc.	..	+20
C. 4.—Supplies and Services and Contingencies	..	+794

(a) Sanctioned in March.

ACCOUNT XII.—EDUCATION—*concl.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Net	Remainder or surrender. + or —
			Saving —	reappr. un- adjusted	
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Grants-in-aid to Non-Government Secondary Schools	..	1,198	+1,198	+1,198	..
F.—Special:					
F. 1.—Government Special Schools:					
F. 1 (1).—Pay of Officers	..	315	+315	+315	..
F. 1 (2).—Pay of Establishments	..	2,288	+2,288	+2,288	..
F. 1 (3).—Allowances and Stipends	..	2,574	+2,574	+2,574	..
F. 1 (4).—Supplies and Services and Contingencies	..	871	+871	+871	..
G.—General:					
G. 1.—Direction:					
G. 1 (1).—Pay of Officers					
Non-voted O.					
S. (a) 1,467 } 1,467 1,467 					
Voted		585	+585	+585	..
G. 1 (2).—Pay of Establishments	..	1,972	+1,972	+1,972	..
G. 1 (3).—Other Charges	..	163	+163	+163	..
G. 2.—Inspection:					
G. 2 (1).—Pay of Officers					
Non-voted O.					
S. (a) 675 } 675 675 					
Voted		2,205	+2,205	+2,205	..
G. 2 (2).—Pay of Establishments	..	2,517	+2,517	+2,517	..
G. 2 (3).—Other Charges					
Non-voted O.					
S. (a) 26 } 26 26 					
Voted		929	+929	+929	..
G. 3.—Scholarships	..	145	+145	+145	..
G. 4.—Miscellaneous	..	15	+15	+15	..
Totals	{ Non-voted ..	6,512	6,512	6,512	..
	Voted ..		30,620	+30,620	+30,620

ACCOUNT XIII.—MEDICAL

A.—Medical Establishment:

A. 1.—Pay of Officers					
Non-voted O.					
S. (a) 6,336 } 6,336 6,336 					
Voted		837	+837	+837	..
A. 2.—Pay of Establishments	..	1,917	+1,917	+1,917	..
A. 3.—Allowances and Contingencies					
Non-voted O.					
S. (a) 108 } 108 108 					
Voted		145	+145	+145	..

(a) Sanctioned in March.

ACCOUNT XIII.—MEDICAL—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation or surren- der.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Hospitals and Dispensaries :					
B. 1.—Pay of Officers	4,550	+4,550	+4,550	..
B. 2.—Pay of Establishments	10,031	+10,031	+10,031	..
B. 3.—Allowances, Honoraria, etc.	517	+517	+517	..
B. 4.—Cost of Medicines and Diet of Patients	19	+19	+19	..
B. 5.—Other Expenses	605	+605	+605	..
Totals { Non-voted	6,444	6,444			
Voted	18,621	+18,621	+18,621	..

ACCOUNT XIV.—PUBLIC HEALTH.

A.—Public Health Establishment:

A. 1.—Pay of Officers

Non-voted	O. S.	(a) 1,265	1,265	1,265	..	..
Voted	..	..	1,148	+1,148	+1,148	..
A. 2.—Pay of Establishments	..	..	1,203	+1,203	+1,203	..
A. 3.—Other Charges . . . . .	..	244	+244	+244	+244	..

C.—Public Health—Expenses in connection with epidemic diseases:

C. 1.—Pay of Officers	+113	-113
---------------------------------	----	----	----	------	------

Col. 5 and 6.—Incorrect booking of actuals in the first instance.

C. 2.—Pay of Establishments . . . . .	..	42	+42	+42	..
Totals { Non-voted	1,265	1,265			
Voted . . . . .	..	2,637	+2,637	+2,750	-113

(a) Sanctioned in March.

ACCOUNT XV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, AND FAMINE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Net reappropriation or surrender.	Remainder unadjusted + or —.
			Saving —		
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Agriculture—Experimental Farms:					
A. 1.—Pay of Officers Non-voted O. S. (a) 720 }	720	720	—	—	—
Voted	—	180	+180	+180	—
A. 2.—Pay of Establishments	—	995	+995	+995	—
A. 3.—Allowances, Honoraria, etc.	—	10	+10	+10	—
A. 4.—Other Expenses	—	1,300	+1,300	+1,300	—
B.—Veterinary Charges:					
B. 1.—Superintendent and Establishment, etc.:	—	—	—	—	—
B. 1 (1)—Pay of Officers	—	765	+765	+765	—
B. 1 (2)—Pay of Establishments	—	381	+381	+381	—
B. 1 (3)—Allowances, Honoraria, etc.	—	33	+33	+33	—
B. 2.—Subordinate Establishments:	—	—	—	—	—
B. 2 (1).—Pay of Establishments	—	1,430	+1,430	+1,430	—
B. 2 (2).—Allowances, Honoraria, etc.	—	102	+102	+102	—
B. 2 (3).—Supplies and Services and Contingencies	—	48	+48	+48	—
F.—Co-operative Credit:					
F. 1.—Pay of Officers	—	293	+293	+293	—
F. 2.—Pay of Establishments	—	2,092	+2,092	+2,092	—
F. 3.—Other Charges	—	348	+348	+349	—1
G.—Museum:					
G. 1.—Pay of Establishments	—	270	+270	+270	—
G. 2.—Other Charges	—	7	+7	+7	—
H.—Provincial Statistics and Other Miscellaneous Departments:					
H. 1.—Provincial Statistics:	—	—	—	—	—
H. 1 (1).—Pay of Establishments	—	69	+69	+69	—
Totals . . . { Non-voted .. 720 720	720	720	—	—	—
Totals . . . { Voted 9,223 +9,223 +9,224 —1	—	9,223	+9,223	+9,224	—1

ACCOUNT XVI.—MISCELLANEOUS.

D.—Irrecoverable temporary loans written off	—	226	+226	+226	—
Total	—	226	+226	+226	—

(a) Sanctioned in March.

ACCOUNT XVII.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + re-appropriation		Net unadjusted or surrendered.	Remainder + or —.
			Rs.	Rs.		
A.—Expenditure during the first part of April						
Non-voted O.	4,50,000					
S. (a) —4,50,000 }			..	..	—13,50,000	—13,50,000 ..
Voted	13,50,000					
Transferred to various sub-head in Accounts I to VIII and XII to XVI.						
B.—Reimbursement of revenue during the first part of April						
O. 2,00,000						
S. (a) —59,002 }	1,40,998	1,40,411		—587	..	—587
C.—Subvention						
Non-voted O.						
S. (a) 92,51,181 }	92,51,181	92,50,497		—684	..	—684
See Important Comments.						
Voted	82,00,000		—82,00,000	—82,00,000	..	
Change in classification from voted to non-voted. See Important Comments.						
Totals	Non-voted	93,92,179	93,90,908	—1,271	..	—1,271
	Voted	96,50,000	..	—95,50,000	—95,50,000	..

NOTES.

1. Accounts No. I to VIII (except sub-heads A. 2 to A. 5 in Account III) and XII to XVI.—The Supplementary appropriations, voted and non-voted, represent allotments for expenditure during the first seventeen days of April 1932.

2. This grant will disappear from the Accounts for 1933-34. The central expenditure in the Province will, from that year, appear included in the respective subject grants and appropriation.

3. The large savings in the non-voted portion occur mainly under sub-head A. 2 (4) in Account XI and are due chiefly to reduction in the rates of carriage of rations, etc., non-replacement of rifles and economy. The savings were offered for surrender but not fully accepted.

4. Attention of the controlling officer has been drawn to the instance of wrong provision noticed under sub-head A. 3 in Account X.—Political.

IMPORTANT COMMENTS.

1. *Subvention to North-West Frontier Province.*—The North-West Frontier Province was constituted a Governor's Province with effect from the 18th April 1932, and a subvention of one crore per annum from Central revenues to the Province has been decided upon in consideration of the following facts:—

(1) The five settled Districts, which comprise the Province, form too small a unit to be able to carry unaided the heavy overhead charges of a separate administration.

(2) The natural features of the Province play an important part in accentuating the deficit.

(3) Many of the establishments carry on Central functions also but no part of their pay is debited to the Central Government.

The subvention for 1932-33 (Account XVII, sub-head C) was treated as voted in the estimates presented to the Assembly, but was subsequently treated as non-voted in the accounts in consequence of an amendment of the Devolution Rules notified in April 1932, as a result of which the charge became expenditure "of which the amount is prescribed by or under any law".

(a) Sanctioned in March.

2. Financial irregularities.—Cases of financial irregularities relating to certain Departments which were "Central" prior to the introduction of reforms in the Province but are now "Provincial" have been included in the Provincial Report.

3. Defalcation in Khassadar Funds—Account XI.—A series of irregularities in the administration of khassadar funds including misapplication or loss of Government money were noticed in a certain agency. The case was investigated by a Commission of Enquiry appointed by the Local Government. The facts of the case as have been brought to light are that a sum of Rs. 62,905 was unaccounted for or defalcated by the Assistant Political Officer in complicity with a Moharrir and a clerk. The Commission of Enquiry was, however, satisfied that sums amounting to Rs. 27,905 had been spent on perfectly right and proper objects though the Assistant Political Officer had obtained no receipts and made no entry of the payment in the register. The net loss to Government was thus Rs. 35,000.

4. The main irregularities committed in this case were :—

- (1) Fictitious and forged acquittance rolls showing disbursement of khassadars' pay were prepared.
- (2) Money entrusted for payment to certain contractors was defalcated.
- (3) The accounts were so confused, so erroneous and so incomplete that they gave no indication of the state of affairs.

5. The Local Government were of opinion that the defalcation was to some extent due to the inadequacy of the accounting staff and non-observance of the rules by the Assistant Political Officer who was responsible for making disbursement out of the fund. As a result of the enquiry the Assistant Political Officer and a Moharrir have been dismissed from Government service and a clerk made to retire on a reduced pension. It was decided with the concurrence of the Government of India that it was undesirable to institute suits to effect recovery from the estate of the Assistant Political Officer. Claims of khassadars and others which were considered to be genuine have been ordered by the Government of India to be paid out of the khassadar funds.

6. This case revealed to audit that such funds have been created by the Political Department of the North West Frontier Province without obtaining regular and proper sanction. They are financed by money drawn from Government treasury on monthly (i) contingent bills at the rate of 1/12th of the annual provision made in the sanctioned budget estimate on account of khassadar contingencies and (ii) establishment bills prepared on the basis of the sanctioned strength of the khassadars irrespective of the fact whether the persons for whom pay was drawn were actually in employment of Government or not. Out of the amounts thus drawn and credited to the funds, payments are made as and when occasion arises.

7. As regards the prevention of such defalcations in future, the question of closer scrutiny and control of the funds is under the careful consideration of the Local Government and the Government of India, and orders in this respect are awaited.*

*Comptroller, North-West Frontier Province.

GRANT No. 79.—BALUCHISTAN.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappro- priation or surrender.	Remainder- un- adjusted + or —	
					Rs.	Rs.
Account I.—Direct Demands on the Revenue—Land Revenue	3,39,000	3,11,004	-27,996	-24,410		-3,586
Account II.—Other Direct Demands on the Revenue	80,000	75,459	-4,541	-3,380		-1,161
Account III.—General Administration	1,18,000	1,14,290	-3,710	-855		-2,855
Account IV.—Administration of Justice	60,000	57,938	-2,062	-180		-1,882
Account V.—Jails and Convict Settlements						
{ Non-voted	600	493	-107			-107
{ Voted	2,04,400	1,83,018	-21,382	-15,190		-6,192
Account VI.—Police						
Non-voted	17,000	16,171	-829	-670		-159
Voted	{ Gross . . .	11,36,600	11,31,368	-5,232	-1,445	-3,787
	{ Deductions . . .	-600	-540	+60		+60
	{ Net . . .	11,36,000	11,30,828	-5,172	-1,445	-3,727
Account VII.—Ecclesiastical	33,000	35,317	+2,317	+1,605		+712
Account VIII.—Political						
{ Gross . . .	13,40,900	13,26,113	-14,787	+940		-15,727
{ Deductions . . .	-1,400	-1,449	-40			-40
{ Net . . .	13,39,500	13,24,673	-14,337	+940		-15,727
Account IX.—Frontier Watch and Ward						
{ Gross . . .	25,58,300	25,15,506	-42,794	-19,285		-23,502
{ Deductions . . .	-33,300	-32,869	+431	+550		-119
{ Net . . .	25,25,000	24,82,637	-49,363	-18,735		-23,623
Account X.—Education	2,98,000	3,25,367	+27,367	+28,315		-948
Account XI.—Medical and Public Health						
Non-voted	25,600	25,049	-551	+350		-701
Voted	{ Gross . . .	2,85,100	2,99,149	+14,040	+19,365	-5,316
	{ Deductions . . .	-7,000	-6,624	+76		+76
	{ Net . . .	2,78,100	2,92,225	+14,125	+19,365	-5,240
Account XII.—Agriculture, Scientific Departments, Miscellaneous Departments, etc.						
Non-voted	.	.	942	+942	+960	-18
Voted	1,20,000	1,05,058	-14,942	-13,470		-1,472
Account XIII.—Miscellaneous						
Non-voted	2,15,500	2,31,043	+15,543	+16,550		-7
Voted	66,500	13,277	-53,223	-52,700		-523
{ Non-voted { Gross . . .	41,90,700	41,50,634	-40,066	-550		-39,516
{ Non-voted { Deductions . . .	-34,700	-34,509	+391	+550		-159
{ Non-voted { Net . . .	41,56,000	41,16,325	-39,875	..		-39,875
Totals	{ Gross . . .	27,07,600	26,15,028	-91,672	-63,950	-27,722
	{ Deductions . . .	-7,600	-7,164	+136	..	+136
	{ Net . . .	27,00,000	26,08,464	-91,538	-63,950	-27,586

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure	Excess + Saving—		Reappro- priation or surrende-	Remainder un- adjusted + or —.
			Rs.	Rs.		
A.—Charges of Administration:						
A. 1.—Pay of Establishments .	1,23,800	1,23,063	—737	+85	—822	
A. 2.—Allowances, Honoraria, etc.	33,400	30,481	—2,919	—2,480	—439	
			<i>Col. 5.—Economy.</i>			
A. 3.—Other Charges .	12,800	10,374	—2,426	—1,940	—486	
			<i>Col. 5.—Economy.</i>			
B.—Land Records:						
B. 1.—Pay of Establishments .	87,560	86,491	—1,069	—680	—329	
B. 2.—Other Charges .	11,700	8,735	—2,965	—2,440	—525	
			<i>Col. 5.—Mainly for temporary closure of Patwar School to effect economy.</i>			
C.—Colonization:						
C. 2.—Pay of Establishments .	..	2,273	+2,273	+2,500	—227	
			<i>Col. 5.—A new expenditure—consequent on the opening of the Khiriar canal.</i>			
C. 3.—Allowances, Honoraria, etc. . . . .	..	500	+500	+500	—5	
C. 4.—Other charges .	..	500	+500	+500	..	
			<i>See C. 2.</i>			
D.—Miscellaneous	61,600	40,986	—20,634	—20,020	—614	
			<i>Col. 5.—Mainly under cash assignments, and grain allowances (Rs. 10,000) due to fall in prices.</i>			
E.—Works	..	8,200	7,621	—579	—440	—139
Total	..	3,39,000	3,11,004	—27,996	—24,410	—3,586

ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

A.—Excise :						
A. 1.—Pay of Officers .	4,800	3,859	—941	—900	—41	
A. 2.—Pay of Establishments .	16,400	15,425	—975	—760	—215	
A. 3.—Other Charges .	6,500	6,142	—458	—100	—358	
A. 4.—Works .	1,000	877	—123	—80	—43	
A. 5.—Cost of Opium supplied to Excise Department .	11,200	11,168	—32	—150	+118	
B.—Stamps .	..	3,000	3,404	+404	+410	—6
C.—Forests:						
C. 1.—Pay of Establishments .	24,500	24,067	—433	—250	—183	
C. 2.—Other Charges .	9,500	8,303	—1,197	—1,000	—197	
			<i>Col. 5.—Economy partly.</i>			
D.—Registration	..	3,000	2,214	—786	—550	—236
			<i>Col. 5.—Fluctuating expenditure depending on the number of documents registered.</i>			
TOTAL	..	80,000	75,459	—4,541	—3,380	—1,161

ACCOUNT III.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrender.	Remainder un- adjusted + or —.
			Rs.	Rs.		
A.—District Establishment—Treasury Establishment:						
A. 1.—Pay of Establishments . . .	15,900	15,554	—246	—100	—246	
A. 2.—Other Charges . . .	8,400	8,770	+370	+520	+150	
B.—District Establishment—Other Establishments:						
B. 1.—Pay of Establishments . . .	44,000	43,488	—512	—240	—252	
B. 2.—Allowances, Honoraria, etc. . .	8,200	7,034	—1,166	—930	—236	
<i>Col. 5.—Economy.</i>						
B. 3.—Grants-in-aid . . .	2,900	2,598	—302	..	—302	
B. 4.—Staging and Encamping Ground Contingencies . . .	14,600	12,915	—1,685	—1,400	—285	
<i>Col. 5.—Economy.</i>						
B. 5.—Other Contingencies . . .	800	139	—661	—500	—161	
<i>Col. 5 and 6.—Economy.</i>						
C.—Establishment Charges paid to other Governments, Depart- ments, etc. . .						
	1,200	..	—1,200	..	—1,200	
No debits raised by Bombay Government on account of cost of local audit of Quetta Municipal accounts, the work having been transferred to Army Audit Department.						
D.—Works . . .	22,000	23,792	+1,792	+1,815	—23	
Total . . .	1,18,000	1,14,290	—3,710	—855	—2,855	

ACCOUNT IV.—ADMINISTRATION OF JUSTICE.

A.—Law Officers (Fees to Pleaders) . . .	600	1,310	+710	+810	—100	
The expenditure is of an uncertain nature.						
B.—Civil and Sessions Courts :						
B. 1.—Pay of Establishments . . .	13,800	12,317	—1,183	—830	—363	
B. 2.—Other Charges . . .	1,800	1,566	—234	—100	—134	
C.—Criminal Courts :						
C. 1.—Pay of Officers . . .	24,800	21,155	—3,645	—2,825	—820	
C. 2.—Pay of Establishments . . .	14,400	14,055	—345	—100	—245	
C. 3.—Other Charges . . .	4,600	7,255	+2,655	+2,855	—210	
<i>Col. 5.—Mainly to meet increased travelling charges owing to resumption of inspec- tion of outlying courts which was suspended temporarily as a measure of retrenchment.</i>						
D.—Works . . .	300	280	—20	..	—20	
Total . . .	60,000	57,938	—2,062	—180	—1,882	

ACCOUNT V.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappro- priation or surrender or	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.		
A.—Jails:					
A. 1.—Pay of Officers					
Non-voted	600	493	—107	..	—107
Voted	15,300	13,127	—2,173	—2,000	—173
A. 2.—Pay of Establishments	87,200	75,735	—11,465	—10,690	—785
Col. 5.—Posts kept in abeyance and a few brought under reduction to effect economy.					
A. 3.—Allowances, Honoraria, etc.	3,300	3,224	—76	—49	—36
A. 4.—Dietary, Clothing and Bedding Charges, and other Supplies and Ser- vices	81,100	63,147	—17,953	—13,840	—4,003
Col. 5.—Economy and fall of prices. Col. 6.—Further economy.					
A. 5.—Contingencies and Mi- cellaneous Charges	4,700	13,201	+8,501	+8,340	+161
Col. 5.—Mainly for debits by the Military Department on account of hire of tents, etc, supplied during the earthquakes in 1931 (Rs. 7,200).					
A. 6.—Establishment charges paid to other Govern- ments, Departments etc.	2,744	2,744	+2,744	+2,450	—706
Col. 5.—Connected with juvenile offenders sent to Reformatory School at Delhi. Expenditure known too late for provision in the original estimates. Col. 6.—Less debit from Punjab than anticipated.					
B.—Jail Manufacture	12,800	11,840	—960	—400	—560
Totals {	Non-voted	600	493	—107	..
	Voted	2,04,400	1,83,018	—21,382	—15,190
					—6,192

ACCOUNT VI.—POLICE.

A.—District Executive Force—District Police:

A. 1.—Pay of Officers

Non-voted	12,600	12,480	—120	—120	..
Voted	36,400	35,780	+380	—1,175	+1,555

Col. 6.—Leave salary of an officer for services in Baluchistan. No intimation of leave received from Punjab Government for provision of funds.

A. 2.—Police Force . . . 8,24,600 8,10,210 —14,390 —12,900 —1,490

A. 3.—Mounted Police . . . 35,100 32,587 —2,513 —1,500 —1,013

A. 4.—Office Establishments . . . 34,700 29,652 —5,048 —1,500 —548

A. 5.—Travelling Allowance

Non-voted	2,000	2,042	—558	—400	—158
Voted	48,600	47,117	+517	+715	—198

A. 6.—Other Allowances, Honoraria, etc.

Non-voted	1,200	1,049	—151	—150	—1
Voted	70,100	71,735	+1,635	+2,620	—985

A. 7.—Arms and Ammunition . . . 3,900 3,598 —304 .. —304

A. 8.—Other Supplies and Ser-
vices . . . 600 1,627 +1,027 +1,040 —13

Col. 5.—Expenditure on King's Police Medal Allowances debited to this head instead of to Grant No. 74—Superannuation Allowances and Pensions.

ACCOUNT VI.—POLICE—concl.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappro- priation or surrender.	Remainder un- adjusted + or —.		
					Rs.	Rs.	Rs.
A. 9.—Contingencies . . .	48,400	48,340	-60	+290			-350
A. 10.—Grants-in-aid							
Non-voted . . .	600	600					
Voted . . .	48,500	47,000	+500	+765			-65
A. 11.—Deduct—Amount recovered from other Governments, Departments, etc. . . .	-600	-540	+60	..			+60
		Owing to emergency cut in pay.					
A. 12.—Deduct—Lump reduction on account of retrenchment . . .	-10,000	..	+10,000	+10,000			..
		Fully realised.					
B.—Contribution to the Punjab Government for the Police Training School, Phillaur . . .	1,200	1,050	-150	..			-150
C.—Works . . .	1,500	1,674	+174	+200			-26
Totals { Non-voted	17,000	16,171	-829	-670			-159
{ Gross	11,36,600	11,31,368	-5,232	-1,445			-3,787
{ Voted { Deduction	-600	-540	+60	..			+60
{ Net	11,36,000	11,30,828	-5,172	-1,445			-3,727

ACCOUNT VII.—ECCLÉSIASTICAL.

A.—Ecclesiastical Establishments:

A. 1.—Church of England:						
A. 1 (1).—Pay of Officers	16,000	18,938	+2,938	+2,965		-7
Col. 5.—Appointment of an additional Chaplain.						
A. 1 (2).—Pay of Establishments	700	696	-4	..		-4
A. 1 (3).—Other Charges	10,900	10,470	-430	-1,230		+500
Col. 6.—Under house rent and other allowances.						

A. 2.—Church of Scotland:

A. 2 (1).—Pay of Establishments	800	768	-32	-30		-2
A. 2 (2).—Other Charges	200	140	-60	..		-60

B.—Cemetery Establishment:

B. 1.—Pay of Establishments	3,800	3,868	+68	+75		-7
B. 2.—Other Charges	600	437	-163	-155		-5
Col. 5.—Economy.						
Total	33,000	35,317	+2,317	+1,605		+712

ACCOUNT VIII.—POLITICAL.

A.—Political Agents:

A. 1.—Pay of Officers						
O. 4,56,600	4,51,100	4,36,719	-14,381	-10,000		-4,381
S. (a) -5,600						
Col. 5.—To realise lump reduction. See A. 8.						
A. 2.—Pay of Establishments	3,86,100	3,76,921	-9,179	-3,340		-5,339
(a) Sanctioned in January.						

ACCOUNT VIII.—POLITICAL—concl'd.

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrender.	Remainder un- adjusted +or—
			Rs.	Rs.		
<i>A. 3.—Allowances, Honoraria, etc.</i>						
O. 1,62,200	1,57,200	1,51,624	—5,576	—3,000	—2,576	
S. (a) — 5,000						
<i>A. 4.—Supplies and Services</i>						
O. 23,900	20,900	18,943	—1,957	—1,300	—657	
S. (a) — 3,000						
<i>Col. 5.—Economy.</i>						
<i>A. 5.—Contingencies</i>						
O. 1,35,900	1,23,900	1,22,403	—1,497	—1,000	—497	
S. (a) — 12,000						
<i>A. 6.—Grants-in-aid, Contributions, etc.</i>						
	1,200	1,253	+53	+55	+2	
<i>A. 7.—Deduct—Charges recovered from other Governments, Departments, etc.</i>						
	—1,400	—1,440	—40			—40
<i>A. 8.—Deduct—Lump reduction on account of retrenchment</i>						
—10,000	..	..	+10,000	+10,000	..	
Fully realised. See A. 1.						
<i>B.—Political Subsidies</i>						
	1,00,600	1,00,600	..	..	..
<i>C.—Entertainment Charges</i>						
	87,000	93,635	+6,635	+8,325	—1,690	
<i>Col. 5.—Connected with His Excellency the Viceroy's visit.</i>						
<i>D.—Refugees and State prisoners</i>						
	20,600	21,668	+1,068	+1,150	—82	
<i>E.—Miscellaneous</i>						
	2,000	2,317	+317	+350	—3	
<i>Col. 5.—To meet unforeseen expenditure on demarcation of boundary pillars.</i>						
<i>F.—Works</i>						
	300	..	—300	—300	..	
Economy.						
Total	<i>Gross</i>	15,46,900	15,26,113	—14,787	+940	—15,727
	<i>Deductions</i>	—1,400	—1,440	—40		—40
	<i>Net</i>	13,39,500	13,24,673	—14,827	+940	—15,767

ACCOUNT IX.—FRONTIER WATCH AND WARD.

A.—Charges for Levies:

A. 1.—Chagai	92,600	..	—92,600	—92,600	..
Amalgamation of Chagai District with those of Kalat and Quetta.					
A. 2.—Sibi	2,94,100	2,95,981	—119	..	—119
A. 3.—Quetta Pishin	1,82,100	1,90,650	+8,550	+8,980	—430
<i>Col. 5.—See A. 1.</i>					
A. 4.—Kalat	..	..	..	..	..
O. 1,50,000	1,44,000	2,28,386	+84,386	+85,650	—1,264
S. (a) — 6,000					
<i>Col. 5.—See A. 1.</i>					
(a) Sanctioned in January.					

ACCOUNT IX.—FRONTIER WATCH AND WARD—contd.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —		Net reappro- priation or surrender.	Remainder un- adjusted + or —.
			Rs.	Rs.		
A. 5.—Loralai . . .	1,85,800	1,85,336	—464	..	..	—464
A. 6.—Zhob						
O. 2,73,000 } S. (a) —4,000 }	2,69,000	2,66,293	—2,707	—1,600	—1,107	
A. 7.—Others . . .	29,300	27,767	—1,533	—1,100	—433	
A. 8.—Deduct—Recoveries . . .	—14,700	—14,269	+431	+550	—119	
A. 9.—Deduct—Lump reduction on account of retrenchment . . .	—20,000	..	+20,000	+20,000	..	

Fully realised.

B.—Zhob Militia :

B. 1.—Pay of Officers						
O. 67,100 } S. (a) —2,000 }	65,100	63,190	—1,910	—2,000	+90	
B. 2.—Pay of Establishments						
O. 3,60,000 } S. (a) —9,000 }	3,51,000	3,47,313	—3,687	—2,300	—1,357	
B. 3.—Allowances, Honoraria, etc.						
O. 1,55,100 } S. (a) —6,000 }	1,50,100	1,46,237	—3,863	—2,500	—1,363	
B. 4.—Supplies and Services						
O. 2,61,500 } S. (a) —28,000 }	2,33,600	2,08,435	—25,165	—16,600	—8,565	

Col. 5.—Mainly low prices and economy. Also non-utilisation of allotment for purchase of animals, suitable animals not being available (Rs. 5,000). Col. 6.—Further economy

B. 5.—Contingencies						
O. 12,500 } S. (a) —1,000 }	11,500	10,422	—1,078	+230	—1,308	

Col. 6.—Lesser consumption of firewood

B. 6.—Grants-in-aid, Contributions, etc.						
	3,000	3,230	+230	+230	..	
C.—Mekran Levy Corps :						
C. 1.—Pay of Officers	35,100	21,437	—3,963	—3,825	—138	
C. 2.—Pay of Establishments	1,61,100	1,59,105	—1,095	—1,200	—795	
C. 3.—Allowances, Honoraria, etc.						
O. 38,400 } S. (a) —3,000 }	35,400	33,396	—2,004	—1,100	—901	
C. 4.—Supplies and Services	67,800	65,072	—2,728	—1,945	—783	
C. 5.—Contingencies	10,300	9,154	—1,146	—900	—246	
C. 6.—Grants-in-aid, Contributions, etc.	600	610	+10	+10	..	

(a) Sanctioned in January.

ACCOUNT IX.—FRONTIER WATCH AND WARD—concl.

(a) Subtended in January.

ACCOUNT X.—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro- priation or surren- der.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University— Government Professional Colleges	600	..	—600	—600	..
B.—Government Secondary Schools :		Economy.			
B. 1.—Pay of Officers	7,400	7,393	—7	..	—7
B. 2.—Pay of Establishments	75,500	76,682	+1,182	+1,230	—48
B. 3.—Other Charges	13,100	12,904	—196	..	—196
C.—Grants-in-aid to Non-Government Secondary Schools	27,000	68,982	+41,982	+41,965	+17
Col. 5.—Mainly for building grants (Rs. 20,000) to certain Schools.					
D.—Government Primary Schools :					
D. 1.—Pay of Establishments	73,600	73,947	+347	+395	—48
D. 2.—Other Charges	10,800	11,396	+596	+650	—54
E.—Grants-in-aid to Non-Government Primary Schools	7,500	1,000	—6,500	—6,500	..
Expenditure on temporary schools sanctioned for the development of Primary education debited to other heads.					
F.—Government Special Schools :					
F. 1.—Pay of Establishments	1,600	1,626	+26	+30	—4
F. 2.—Other Charges	3,300	2,961	—339	—300	—39
F. 3.—Establishment charges paid to other Governments, Departments, etc.	400	..	—400	—400	..
To effect economy no teacher was sent for training.					
G.—Grants-in-aid to Non-Government Special Schools	10,800	10,586	—214	—200	—14
H.—General :					
H. 1.—Inspection :					
H. 1 (1).—Pay of Officers	5,900	123	—5,777	—5,530	—247
Col. 5.—Abolition of post as a measure of retrenchment.					
H. 1 (2).—Pay of Establishments	12,000	12,250	+250	+255	—5
H. 1 (3).—Other Charges	4,100	3,063	—1,037	—1,000	—37
Col. 5.—See H. 1 (1).					
H. 2.—Scholarships	38,200	36,587	—1,613	—1,420	—103
H. 3.—Miscellaneous	2,200	2,340	+140	+140	..
I.—Works	4,000	3,527	—473	—400	—73
Total	2,98,000	3,25,367	+27,367	+28,315	—948

ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH.

A.—Medical Establishment :

A. 1.—Pay of Officers

Non-settled O. S. (a) 22,800 —6,500 } 17,300	17,743	+443	+330	+93
Voted	9,400	8,937	—463	—470
(a) Sanctioned in January.				+7

ACCOUNT XL.—MEDICAL AND PUBLIC HEALTH—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro- priation or surrender.		Remainder un- adjusted + or -
				Rs.	Rs.	
A. 2.—Pay of Establishments .	6,700	6,417	-283	..	..	-283
A. 3.—Allowances and contingencies						
Non-voted .	3,600	1,564	-1,936	-1,300	-636	
Col. 5.—Appointment of a voted officer.						
Voted .	4,500	3,218	-282	..	..	-282
A. 4.—Grants-in-aid, Contributions, etc.	1,200	2,495	+1,295	+1,300	-5	
Col. 5.—Under Contribution for passages.						
B.—Hospitals and Dispensaries :						
B. 1.—Pay of Officers	2,700	2,700	..	..	..
B. 2.—Pay of Establishments .	1,30,200	1,27,289	-2,911	-3,500	+589	
B. 3.—Allowances, Honoraria, etc.						
Non-voted .	700	547	-153	..	-153	
Less touring.						
Voted .	26,800	27,823	+1,023	+1,110	-87	
B. 4.—Cost of Medicines, Diet, Clothing and Bedding of Patients .	49,300	40,650	-8,650	-6,930	-1,720	
Col. 5.—To effect economy (Rs. 5,930) and to meet lump sum (Rs. 1,000). See B. 9.						
B. 5.—Furniture and Apparatus .	5,700	5,285	-415	+475	-890	
Col. 6.—Non-supply of certain articles indented for from the Medical Store Depot, Bombay.						
B. 6.—Other Expenses .	18,300	16,563	-1,737	-1,000	-737	
Col. 5.—Economy.						
B. 7.—Grants-in-aid to Hospitals and Dispensaries .	18,800	19,788	+2,988	+2,990	-2	
Col. 5.—To meet grants to various hospitals and dispensaries sanctioned during the course of the year.						
B. 8.—Deduct—Amount recovered from the North-Western Railway and Nushki Town Fund .	-7,000	-6,924	+76	-	+76	
B. 9.—Deduct—Lump reduction on account of Retrenchment .	-5,000	..	+5,000	+5,000	..	
			Fully realised.			
C.—Mental Hospital .	4,600	10,122	+5,522	+5,680	-15*	
Col. 5.—Chiefly increase in the maintenance charges of lunatics by the Bombay Government.						
D.—Medical Colleges and Schools—						
Amount paid to other Governments, Departments, etc. .	3,100	..	-3,100	-1,190	-1,310	
Col. 5.—Over-estimated. Col. 6.—No debits raised by the Punjab Government for cost of training of a student.						

ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH—concl'd.

Major Head and Sub-head	Final Appro- priation.	Actual Expendi- ture.	Excess + reappro- priation un- or surrender.		Remainder adjusted +or—
			Saving —	Rs.	
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Medical—Works	700	639	—61	..	—61
F.—Public Health Establishment:					
F. 1.—Pay of Establishments	6,100	5,845	—255	..	—255
F. 2.—Other Charges	3,900	9,172	+5,272	+3,120	+2,151
Col. 5.—Chiefly connected with His Excellency the Viceroy's visit (Rs. 2,415). Certain expenditure taken under this head instead of under sub-head G, as originally contemplated.					Col. 6.—
G.—Expenses in connection with Epidemic Diseases	..	10,501	+10,501	+12,780	—2,279
Col. 5.—To meet unusual expenditure in connection with the outbreak of cholera.					
Col. 6.—See sub-head F. 2.					
H.—Grants-in-aid for Public Health Purposes	4,000	5,900	+1,900	+1,900	..
To meet non-recurring grant to a fund sanctioned in the course of the year.					
Totals { Non-voted	25,400	25,049	—351	+350	—701
Voted { Gross	2,85,100	2,90,149	+14,049	+19,365	—5,316
Deductions	—7,000	—6,924	+76	..	+76
Net	2,78,100	2,92,225	+14,125	+19,365	—5,240

ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

A.—Agriculture—Experimental Farms:					
A. 1.—Pay of Establishments	6,200	4,856	—1,344	—920	—424
Col. 5.—Economy.					
A. 2.—Other Charges	4,600	5,531	+931	..	+931
Under-estimation owing to mistake in local office registers.					
B.—Agriculture—Agricultural Experiments:					
B. 1.—Pay of Officers	9,400	8,103	—1,297	—1,000	—297
Col. 5.—Mainly emergency cut not originally provided for.					
B. 2.—Pay of Establishments	2,300	1,834	—466	—300	—166
B. 3.—Allowances, Honoraria, etc.:	2,500	997	—1,503	—1,450	—53
Col. 5.—Less touring.					
B. 4.—Contingencies	2,000	3,899	+1,899	+1,900	—1
Col. 5.—To meet unforeseen expenses connected with the spraying measures for the destruction of fruit pests.					
D.—Agriculture—Public Exhibition and Fairs—Grants-in-aid to the Quetta Horse Show	3,400	3,600	—800	—800	..
Abandonment of the Quetta Horse show with a view to economy.					

ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*concl'd.*

Major Head and Sub-head.	Final Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.	Reappropriation ad used or surrendered. Rs.	Net un- + or — Rs.
K.—Irrigation Work.		160	+160	+160	..
Totals.	{ Non-voted ..	942	+942	+960	-18
	Voted ..	1,20,000	1,06,058	-14,942	-13,470

ACCOUNT XIII.—MISCELLANEOUS.

A.—Miscellaneous Compensations:

A. 1.—Quit Rents . . .	1,51,500	1,51,500	..	..	..
A. 2.—Other Compensations:					
Non-voted . . .	30,000	30,000	..	..	..
Voted . . .	1,800	1,762	-38	..	-38

B.—Miscellaneous Durbar Charges:

Non-voted O. . .	34,000	49,543	+15,543	+15,550	-7
S. (b) ..	34,000				

Cols. 1 and 5.—Durbar charges declared Political, hence 'non-voted' appropriation.

Voted . . .	52,000	..	-52,000	-52,000	..
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See B—Non-voted.

C.—Donations for Charitable Purposes and Charges on account of European Vagrants . . .

1,600	1,394	-206	..	-206
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D.—Grants-in-aid . . .

2,700	2,000	-700	-700	..
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Less contributions to the various Athletic Clubs for Government Officials and Boy Scouts Associations.

E.—Other Charges . . .	8,400	8,121	-279	..	-279
Totals { Non-voted ..	2,15,600	2,31,043	+15,543	+15,550	-7
Voted ..	66,500	13,277	-53,223	-52,700	-523

(b) Sanctioned in March.

IMPORTANT COMMENT.

Delay in the determination of contribution for Watch and Ward Police.—In Baluchistan the District Police performs also the duties of the Railway Police but no contribution is recovered from the Railway Department for such services. This having been pointed out, the Local Administration promised in January 1932 to address the Railway Department on the subject, stating that it would take some time to arrive at a final decision as questions of policy were involved. No decision has as yet (January 1934) been reached on the subject but, it is reported, a claim has been raised against the Railway Department, which has not so far (March 1934) been accepted.

GRANT NO. 80.—DELHI.

Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving—		Net reappro-priation or surrender.	Remainder un-adjusted + or —
				Rs.	Rs.		
Account I.—Direct Demands on the Revenue . . .	{ Gross . . .	4,27,900	4,24,739	—3,161	—3,310	+149	
	Deductions . . .	—3,500	..	+3,500	+3,500	..	
	Net . . .	4,24,400	4,24,739	+339	+100	+149	
Account II.—General Administration . . .	{ Non-voted . . .	60,800	62,061	+1,261	+1,275	—14	
	{ Voted . . .	3,03,300	3,05,840	+2,540	+4,900	—2,360	
Account III.—Administration of Justice . . .	{ Non-voted . . .	61,200	52,368	—8,832	—4,392	—4,440	
	{ Voted . . .	4,21,700	3,63,386	—58,334	—52,092	—6,242	

Sub-head C. 1.—Non-voted.—Final saving of Rs. 4,482 against the modified appropriation of Rs. 55,295 is due to change in incumbents.

Account IV.—Jails and Convict Settlements . . .	{ Non-voted . . .	1,700	1,345	—355	—80	—275
	{ Voted . . .	1,50,000	1,62,868	+12,868	+18,100	—5,232

Sub-head A. 4.—Final saving of Rs. 12,711 against the modified appropriation of Rs. 1,13,000 is due to non-receipt of debits for the cost of clothing supplied by the Ferozepur Jail.

Account V.—Police . . .	{ Non-voted . . .	56,600	59,265	+2,665	+3,422	—517
	{ Voted . . .	12,65,600	11,95,244	—10,356	—5,106	—5,250
Account VI.—Education . . .		8,75,400	8,94,813	+19,413	+19,629	—216
Account VII.—Medical. . .	{ Non-voted . . .	30,656	34,097	+3,441	+3,967	+74
	{ Gross . . .	4,56,200	4,60,056	+13,756	+1,570	+15,326
	Deductions . . .	—300	—350	—50	—	—50
	Net . . .	4,55,900	4,60,006	+13,706	+1,570	+15,276

Sub-heads B. 7 and C.—Final excess of Rs. 9,700 against the modified appropriation of Rs. 3,03,000 is due to excessive reductions of appropriations under these two heads under a misapprehension. See Note 3.

Account VIII.—Public Health . . .	{ Non-voted . . .	44,400	29,356	—15,044	+221	—16,265
	{ Voted . . .	2,70,600	2,76,931	+2,669	—71,560	+66,891

Large saving in the non-voted section occurs under sub-head A. 1 and is due to leave salary drawn in England. In the voted section the final excess occurs mainly under sub-heads A. 2 and B. See Note 3 and Important comments, paragraph 1.

Account IX.—Other expenses Head . . .	{ Non-voted . . .	Gross . . .	43,750	40,934	—2,796	—3,713	+917
	Deductions . . .	—1,400	—1,200	+200	..	+200	
	Net . . .	42,350	39,734	—2,596	—3,713	+1,117	
	Voted . . .	3,73,100	3,60,902	—12,198	+52,100	—64,307	

Final saving in the voted portion occurs mainly under sub-head G. 1.—Grants-in-aid. See Note 3.

Totals . . .	{ Non-voted . . .	Gross . . .	2,90,036	2,79,366	—19,290	..	—19,770
	Deductions . . .	—1,400	—1,200	+200	..	+200	
	Net . . .	2,91,636	2,78,166	—19,490	..	—19,570	
Totals . . .	{ Voted . . .	Gross . . .	44,92,400	44,54,619	—38,141	—38,900	+759
	Deductions . . .	—3,800	—350	+3,450	+3,000	—50	
	Net . . .	44,89,000	44,54,309	—34,691	—35,400	+709	

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.	Net reappro-	Remainder un-	
				Rs.	Rs.	
A—Land Revenue:						
A. 1.—Charges of Administration :						
A. 1 (1)—Pay of Establishments . . .	14,100	16,037	+1,937	+1,500	+437	
According to local officer's books, actual expenditure is Rs. 15,534. Final saving Rs. 66 only. See Important Comments, paragraph 1.						
A. 1 (2).—Other Charges . . .	7,700	5,831	-2,069	-1,800	-169	
Local officer's figure Rs. 5,840 and final savings Rs. 60 only. See Important Comments, paragraph 1.						
A. 2.—Deficit—Amount recovered from P. W. D. . .	—3,500	..	+3,500	+3,500	..	
For expenditure on temporary establishment formerly met from Central P. W. D. budget.						
A. 3.—Land Records :						
A. 3 (1)—Pay of Establishments . . .	30,500	29,773	-727	-300	-427	
Actual expenditure, according to local officer, is Rs. 30,140 and final saving Rs. 60 only. See Important Comments, paragraph 1.						
A. 3 (2).—Other Charges . . .	4,100	4,223	+123	+300	-177	
A. 4.—Works . . .	2,000	..	-2,000	-1,300	-700	
No necessity arose for repairs to Nazul buildings.						
B.—Excise :						
B. 1.—Assignments and Compensation . . .	3,12,200	3,12,372	+172	..	+172	
B. 2.—Pay of Establishments . . .	9,500	9,129	-371	-370	-1	
B. 3.—Other Charges . . .	30,100	29,677	-423	-270	-153	
C.—Stamps :						
C. 1.—Pay of Establishments . . .	700	625	-75	-70	-5	
C. 2.—Other Charges . . .	7,800	9,581	+1,781	+500	+1,281	
Col. 6.—Late receipt of bills for adjustment.						
D.—Forest :						
D. 1.—Pay of Establishments . . .	900	864	-36	..	-36	
D. 2.—Other Charges . . .	4,200	3,232	-968	-1,000	+32	
E.—Registration :						
E. 1.—Pay of Establishments . . .	4,000	3,574	-426	-430	+4	
E. 2.—Other Charges . . .	100	21	-79	-70	-9	
Total . . .	{ Gross . . .	4,27,900	4,24,739	--3,161	-3,310	+149
	{ Deductions . . .	—3,500	..	+3,500	+3,500	..
	{ Net . . .	4,24,400	4,24,739	+339	+193	+149

ACCOUNT II.—GENERAL ADMINISTRATION.

A.—Chief Commissioner :

A. 1.—Pay of Officers						
Non-voted . . .	32,200	33,052	+852	+850	+2	
Voted . . .	10,300	8,100	-2,200	-2,200	..	
A. 2.—Pay of Establishments . . .	38,500	37,439	-1,061	..	-1,061	
A. 3.—Allowances, Honoraria and Contingencies						
Non-voted . . .	6,000	6,825	-75	-75	..	
Voted . . .	9,000	11,003	+1,505	+2,300	-795	

Col. 5.—For prolonged halt of the Chief Commissioner at Simla and increased rates on press-message charges.

A. 4.—Grant in-aid, Contributions, etc. . . .	600	634	+34	+24	..
---	-----	-----	-----	-----	----

ACCOUNT II.—GENERAL ADMINISTRATION—concl'd.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reapprop- riation or surrende r. Rs.		Remainder adjusted + or — Rs.
				un- adjusted + or — Rs.		
B.—Local Fund Audit Charges paid to the Audit Department	5,400	5,338	—62	..		—62
C.—District Administration:						
C. 1.—Pay of Officers						
Non-voted O. 25,500 } S. (a) —7,000 } Voted 60,400	18,500	18,469	—31 —914	+1,000		—31 —1,914
C. 2.—Pay of Establishments	1,24,800	1,26,653	+1,853	..		+1,853
	Change of incumbents.					
C. 3.—Allowances, Honoraria, etc						
Non-voted	2,000	2,567	+567	+500		+7
Voted	16,200	15,014	—1,186	—1,000		—186
C. 4.—Contingencies and Supplies and Services.	38,200	42,805	+4,605	+4,800		—195
C. 5.—Grants-in-aid, Contributions, etc.	800	574	—26	—34		+8
Totals } Non-voted	69,800	62,061	+1,261	+1,275		—14
Totals } Voted	3,03,300	3,05,840	+2,540	+4,900		—2,360

ACCOUNT III.—ADMINISTRATION OF JUSTICE.

A.—High Courts and Chief Courts	32,400	32,400	..	..	..
B.—Law officers:					
B. 1.—Pay of Officers	43,200	47,236	+4,036	—600	+4,636
Col. 6.—Larger fees to Counsel in connection with the Delhi Conspiracy case.					
B. 2.—Other Charges	89,300	48,866	—40,434	—33,622	—6,812
Cols. 5 and 6.—Less fees to Government pleaders and advocates.					
C.—Civil and Sessions Courts:					
C. 1.—Pay of Officers					
Non-voted O. 61,300 } S. (b) —1,600 }	60,500	50,815	—9,487	—5,005	—4,482
Col. 6.—Change of incumbents mainly.					
Voted	58,100	84,943	—3,157	—3,470	+312
C. 2.—Pay of Establishments	70,100	67,791	—2,309	—2,250	—59
C. 3.—Grants-in-aid, Contributions, etc.	600	1,263	+663	+613	+50
C. 5.—Other Charges	300	292	—8	..	—5
Non-voted	43,800	27,546	—16,254	—14,100	—2,154
Voted					
Cols. 5 and 6.—Economy.					
D.—Court of Small Causes:					
D. 1.—Pay of Officers	12,000	11,231	—769	..	—769
Under leave salary.					
D. 2.—Pay of Establishments	12,000	11,073	—1,427	—380	—1,077
D. 3.—Other Charges	2,300	2,140	—160	..	—100
E.—Criminal Courts	28,000	30,140	+2,140	+2,300	—160
Totals } Non-voted	61,200	52,363	—8,832	—4,392	—4,440
Totals } Voted	4,21,700	3,63,356	—58,334	—52,092	—6,242

(a) Received in January.

(b) Received in March.

ACCOUNT IV.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appropriation Rs.	Actual Expenditure, Rs.	Excess + Saving—		Reappro- priation or surren- der	Net un- adjusted + or —	Remainder Rs.
			Rs.	Rs.			
A.—Jails:							
A. 1.—Pay of Officers Non-voted	1,700	1,345	—355		—80	—275	
Voted	2,500	3,926	+1,426			+1,426	
A. 2.—Pay of Establishments	28,800	38,797	+7,997		+6,200	+1,797	
Col. 5 and 6.—For the opening of the Delhi Camp Jail.							
A. 3.—Allowances, Honoraria, etc.	5,800	8,656	+2,856		+3,000	—144	
Col. 5.—Connected with Delhi Camp Jail.							
A. 4.—Supplies and Services	1,01,100	1,00,289	—811		+11,900	—12,711	
Col. 6.—Debits for the cost of clothing supplied by the Poreczepur Jail not received.							
A. 5.—Contingencies	6,000	10,563	+4,563			+4,563	
Connected with the opening of the Delhi Camp Jail.							
B.—Jail Manufacture	5,800	2,637	—3,163		—3,000	—163	
Totals { Non-voted	1,700	1,345	—355		—80	—275	
Voted	1,50,000	1,62,868	+12,868		+1,100	—5,232	

ACCOUNT V.—POLICE.

A.—District Executive Force—District Police:

A. 1.—Pay of Officers Non-voted	O. 50,000	36,700	39,943	+3,243	+3,650	—2,407	
S.(a)—13,506							
Col. 5.—Under-estimated.							
Voted	27,500	21,826	—5,674	—5,400		—274	
Col. 5.—Transfer of provision for temporary police wrongly included under this sub-head.							
A. 2.—Pay of Establishments Non-voted	5,600	5,696	+95			+95	
Voted	6,61,800	6,54,668	—6,932	—2,254		—4,678	
A. 3.—Grants-in-aid, Contri- butions, etc.	1,200	2,910	+1,710		+1,692	+18	
Non-voted							
Col. 5.—Under passage contribution.							
Voted	38,000	36,822	+622	+4,042		—3,420	

According to Departmental books, the total expenditure is Rs. 39,932 and the final saving Rs. 110 only. See Important Comments, paragraph 1.

A. 4.—Other Charges Non-voted	13,100	10,657	—2,443	—3,520	—1,477	
Col. 5.—Excessive reappropriation.						
Voted	3,48,000	3,40,354	—7,646	—1,494	—6,152	

Col. 6.—Local and other compensatory allowances not granted to men on leave.

B.—Railway Police—Charges paid to the Punjab Government	71,500	80,565	+9,065		+9,065		
According to departmental books the actual expenditure was Rs. 72,852 and the final excess Rs. 1,352 only, debit for which appeared too late for necessary arrangement of funds.							
C.—Police Training Schools	O. 4,000	61,000	61,209	+209		+209	
S. (b) 57,000							
Totals { Non-voted		66,600	59,295	+2,605	+3,422	—837	
Voted	12,05,600	11,95,244	—10,356	—5,108	—5,250		

(a) Sanctioned in January—Rs. 7,500 and March—Rs. 6,000.

(b) Voted in March.

ACCOUNT VI.—EDUCATION.

Major Head and Sub-head	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
					..
A.—Grants-in-aid to Delhi University.	90,000	90,000	..	..	..
B.—Government Professional Colleges— Establishment Charges paid to other Governments, Departments, etc.	1,900	1,000	-900	-900	..
C.—Grants-in-aid to Non-Government Arts Colleges	98,600	1,17,317	+18,717	+17,390	+1,327
Col. 5.—Mainly to meet equipment and building grants to certain colleges. Actual expenditure according to departmental books is Rs. 1,15,900. No variation. See Important Comments, paragraph 1.					
D.—Government Secondary Schools:					
D. 1.—Pay of Officers	3,300	2,592	-708	..	-708
Carry over of claims for higher pay to 1933-34.					
D. 2.—Pay of Establishments	47,900	44,401	-3,499	-3,360	-139
D. 3.—Other Charges	31,000	31,674	+674	+1,580	-986
Col. 6.—Excessive reappropriation. Also economy.					
E.—Grants-in-aid to Non-Government Secondary Schools:					
E. 1.—Recurring Grants	2,00,900	2,00,410	-490	+3,179	-3,569
Col. 6.—Certain grants not drawn in the year.					
E. 2.—Building and other Non- Recurring Grants	21,000	21,420	+420	-4,720	+5,140
Local officers' figures for expenditure is Rs. 13,161. Final saving (Rs. 3,119) is reported to be due to economy. See Important Comments, paragraph 1.					
F.—Grants-in-aid to Local Bodies for Secondary Education	74,200	77,642	+3,442	-3,200	+6,642
According to local officers' books, actual expenditure is Rs. 70,953. Final saving Rs. 47 only. See Important Comments, paragraph 1.					
G.—Grants-in-aid to Non-Government Primary Schools	13,000	8,036	-4,964	+2,200	-7,164
Actual expenditure, according to local officers' books, is Rs. 15,192. Final saving Rs. 8 only. See Important Comments, paragraph 1.					
H.—Grants-in-aid to Local Bodies for Primary Education:					
H. 1.—Recurring Grants	2,00,200	1,96,095	-4,104	+3,200	-7,304
Col. 6.—Certain grants not drawn before the close of the year.					
H. 2.—Non-Recurring Grants	4,000	3,509	-491	-1,200	+709
According to local officers' books, total expenditure comes to Rs. 2,800, which agreed with the modified appropriation. See Important Comments, paragraph 1.					
J.—Government Special Schools:					
J. 1.—Pay of Establishments	21,300	20,181	-1,119	-980	-139
J. 2.—Other Charges	12,700	14,439	+1,739	+1,460	+279
K.—General:					
K. 1.—Direction:					
K. 1 (1).—Pay of Officers	6,000	6,018	+18	..	+18
K. 1 (2).—Pay of Establish- ments	1,100	1,146	+46	..	+46
K. 1 (3).—Other Charges	2,400	1,539	-861	-300	-561
Col. 6.—Economy.					

ACCOUNT VI.—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Reappro- priation or surren- der. Rs.	Net adusted un* + or — Rs.	Remainder Rs.
					Rs.	
K. 2.—Inspection:						
K. 2(1).—Pay of officers.	11,700	12,191	+491	..	+491	
K. 2(2).—Pay of Establishments.	12,000	11,614	-386	+400	-758	
K. 2(3).—Other Charges	6,300	7,403	+603	+600	+3	
K. 3.—Scholarships	3,100	10,640	+7,540	-700	+8,240	

Col. 6.—More war scholarships to children of Indian Soldiers.

K. 4.—Miscellaneous:						
K. 4(1).—Pay of Officers.	1,400	951	-449	..	-449	
Actual expenditure, according to local officers' books, Rs. 1,440, resulting in a petty excess of Rs. 40. See Important Comments, paragraph 1.						
K. 4 (2).—Pay of Establishments	4,000	4,253	+253	-200	+453	
According to local officers' books, total expenditure is Rs. 3,768. See Important Comments, paragraph 1.						
K. 4 (3).—Other Charges	6,900	10,341	+3,441	+5,100	-1,659	
Col. 5.—For grants-in-aid to Boy Scouts Associations and other private institutions.						
Col. 6.—Excessive reappropriation.						
Total	8,75,400	8,94,813	+19,413	+19,629	-216	

ACCOUNT VII—MEDICAL.

A.—Medical Establishment:

A. 1.—Pay of Officers

Non-voted O. 28,700 } S. (a) —3,990 }	24,710	27,814	+3,104	+3,250	-146
Voted	18,900	20,660	+1,760	..	+1,760

Partly for payment of arrear pay to the Assistant Surgeon.

A. 2.—Pay of Establishments	4,200	7,181	+2,981	+1,000	+1,981
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Col. 6.—For leave salary of officers from Punjab in respect of their services in Delhi.

A. 3.—Allowances and Contingencies

Non-voted O. 6,000 } S. (a) —454 }	5,346	5,751	+405	..	+405
Voted	4,800	4,888	+88	..	+88

A. 4.—Grants-in-aid, Contributions, etc.	600	532	-68	+17	-85
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B.—Hospitals and Dispensaries:

B. 1.—Pay of Officers	9,700	10,256	+556	..	+556
B. 2.—Pay of Establishments	4,800	4,665	-135	-500	+365
B. 3.—Allowances, etc.	2,000	747	-1,253	-700	-553

Col. 6.—Less expenditure on allowances to Assistant Surgeons for attendance on the Government of India Staff.

B. 4.—Supplies and Services	12,900	15,721	+2,824	+2,200	+624
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Col. 6.—For the purchase of a shadowless lamp for the Hindu Rao Hospital.

B. 5.—Contingencies	37,500	40,813	+3,313	+3,500	-187
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B. 6.—Grants-in-aid to Medical Institutions	17,000	24,571	+7,571	+4,580	+2,901
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Col. 6.—For additional grants to certain medical institutions. Funds provided for under sub-head C (Col. 5) through inadvertence.

(a) As settled in November.

ACCOUNT VII—MEDICAL—concl'd.

Major Head and Sub-head.	Final Appropri- ation Rs.	Actual Expendi- ture. Rs.	Excess +		Receipts or surren- der. Rs.	Net adjusted + or -. Rs.	Remainder un- adjusted + or -. Rs.
			Saving -.	Rs.			
B. 7.—Establishment Charges paid to other Governments, Departments, etc.	12,700	..	-12,700	-12,700	..		
Expenditure included under sub-head C. See Note 3.							
B. 8.—Deduct—Amount debited to other Departments	-300	-350	-50	..	-50		
C.—Grants-in-aid for Medical purposes	3,00,000	3,12,700	+12,700	+3,000	+9,700		
See sub-heads B. 6, B. 7 and Note 3.							
D.—Medical Colleges and Schools	15,700	15,660	-40	+360	-400		
E.—X-Ray Institute:							
E. 1.—Pay of Officers	6,800	5,713	-1,087	..	-1,087		
E. 2.—Pay of Establishments	300	226	-74	-60	-14		
E. 3.—Other Charges	8,900	6,152	-2,748	-2,260	-498		
Col. 6.—Reduction in the rate of house rent allowances and other economies.							
Totals	Non-noted	30,656	34,097	+3,441	+3,267	+174	
	Gross	4,56,200	4,69,906	+13,756	-1,570	+15,326	
	Deductions	-300	-350	-50	..	-50	
	Net	4,55,900	4,69,606	+13,706	-1,570	+15,276	

ACCOUNT VIII.—PUBLIC HEALTH.

—Public Health Establishment:					
A. 1.—Pay of Officers	35,700	24,842	—13,858	+1,100	—14,958
Col. 6.—Partly for leave salary drawn in England—Savings not surrendered.					
A. 2.—Pay of Establishments	24,500	33,973	+9,473	—1,200	+10,673
Actual expenditure, according to local officer's books, is Rs. 23,280. Net saving Rs. 20 only. See Important Comments, paragraph 1.					
1. 3.—Grants in-aid, Contributions, etc.					
Non-voted	600	621	+21	+21	..
Voted	7,500	..	—7,500	—390	—7,110
Col. 6.—Corresponding payment accounted for under sub-head B. See Note 1.					
A. 4.—Other Charges					
Non-voted	5,100	3,893	—1,207	—900	—307
Voted	4,000	3,471	—529	—400	—129
A. 5.—Establishment Charges paid to other Governments, Departments, etc.	50,000	..	—50,000	—50,000	..
See Note 3.					
B.—Grants in-aid for Public Health purposes	86,200	1,01,982	+45,782	—5,030	+50,812
See A. 3 (voted) and Note 3.					

ACCOUNT VIII.—PUBLIC HEALTH—*concl'd.*

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	reappro- priation or surrend- er. Rs.	un- adjusted + or —. Rs.
C.—Expenses in connection with Epidemic Diseases :					
C. 1.—Pay of Establishments.	1,600	928	—672	—80	—692
Actual expenditure, according to local officer's books, is Rs. 1,512. Final saving Rs. 8 only. See Important Comments, paragraph 1.					
C. 2.—Other Charges .	12,800	18,523	+5,723	—20	+5,743
Actual expenditure, according to local officer's books, is Rs. 12,780. No variations. See Important Comments, paragraph 1.					
D.—Bacteriological Laboratory:					
D. 1.—Pay of Establishments	4,300	3,811	—489	—400	—39
D. 2.—Other Charges .	6,000	6,073	+73	..	+73
E.—Pasteur Institutes :					
E. 1.—Pay of Officers .	..	150	+150	+540	—390
Actual expenditure, according to local officer's books, Rs. 540. No variation. See Important Comments, paragraph 1.					
E. 2.—Pay of Establishment .	..	163	+163	+300	—137
E. 3.—Supplies and Services and Contingencies .	..	..	..	+1,760	—1,760
According to local officers' books, actual expenditure is Rs. 435. Saving due to non- receipt of bills for vaccine, etc., from the Director of Pasteur Institute, Kasauli. See Important Comments, paragraph 1.					
F.—Works .	1,12,700	1,07,857	—4,843	—16,590	+11,747
<i>Col. 6.—Excessive reduction.</i>					
Total { Non-voted .	46,400	29,356	—15,044	+221	—15,265
Total { Voted .	2,79,600	2,76,931	—2,669	—71,560	+68,891

ACCOUNT IX.—OTHER EXPENDITURE HEADS.

A.—Irrigation—Naxalgarh Jhil .	1,000	1,054	+54	..	+54
<i>B.—Ecclesiastical :</i>					
B. 1.—Pay of Officers O. 17,500 } S. (a) —170 }	17,330	15,671	—1,659	—1,630	—29
B. 2.—Pay of Establishments .	600	480	—120	..	—120
Retrenchment.					
B. 3.—Grants-in-aid .	400	250	—150	+1,000	—1,150
B. 4.—Other Charges .	5,900	3,833	+2,933	..	+2,933
Mainly for payment of passage to the Chaplain, New Delhi.					
B. 5.—Deduct—Recoveries .	—1,400	—1,200	+200	..	+200
<i>C.—Political :</i>					
C. 1.—Pay of Officers .	6,100	2,900	—3,200	—3,300	+100
C. 2.—Pay of Establishments .	600	..	—500	..	—500
Pay debited to Account II. See Note 1.					
C. 3.—Grants-in-aid .	600	255	—345	—408	+63
C. 4.—Other Charges .	2,600	2,359	—241	+200	—611

(a) Sanctioned in August.

ACCOUNT IX—OTHER EXPENDITURE HEADS—concl'd.

Major Head and Sub-head.	Final Appropriation Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Reappro-priation or surren-der Rs.	Net appro-priation un-adjusted Rs.	Remainder ad-justed + or — Rs.
D.—Agriculture :						
D. 1.—Horticulture :						
D. 1 (1).—Pay of Officers	8,100	7,665	-435	-550	+145	
D. 1 (2).—Pay of Establishments		2,811	+2,831	+2,831		
D. 1 (3).—Grants-in-aid	19,300	19,125	-175	-175		
D. 1 (4).—Other Charges						
Non-noted	1,606	2,521	+921	+1,000	-79	
Voted		1,746	+1,746	+1,769	-1	
D. 2.—Veterinary Charges :						
D. 2 (1).—Pay of Establishments	5,400	5,400	..	..	..
D. 2 (2).—Grants-in-aid	1,800	1,500	-300	-300	..	
D. 2 (3).—Other Charges	5,000	2,939	-2,061	-1,449	-621	
Col. 6.—Less purchase of sera and vaccine. Also absence of compensation under the Glanders and Farcy Act, as no case occurred, and no rewards paid to Patwaris and lambardara.						
D. 3.—Co-operative Credit :						
D. 3 (1).—Pay of Establishments	8,300	6,771	-1,529	-1,600	+71	
D. 3 (2).—Grants-in-aid	2,500	2,268	-232	..	-232	
D. 3 (3).—Other Charges	3,200	3,052	-148	+330	-478	
Col. 6.—Over-estimation.						
E.—Industries:						
E. 1.—Pay of Establishments	17,900	17,039	-861	-440	-421	
E. 2.—Other Charges	9,100	10,557	+1,457	+900	+557	
F.—Other Miscellaneous Departments :						
F. 1.—Inspector of Boilers :						
F. 1 (1).—Pay of Officers	2,200	2,160	-40	..	-40	
F. 1 (2).—Other Charges	600	582	-18	..	-18	
G.—Miscellaneous Charges :						
G. 1.—Grants-in-aid	2,41,800	2,30,078	-11,722	+55,419	-67,141	
See Note 3.						
G. 2.—Other Expenditure	55,000	53,800	-1,200	-5,175	+3,975	
Col. 6.—Excessive reappropriation.						
Totals	Gross	43,730	40,934	-2,796	-3,713	+917
	Deductions	-1,400	-1,200	+200	..	+200
	Net	42,330	39,734	-2,596	-3,713	+1,117
	Voted	3,73,100	3,60,902	-12,198	+52,109	-64,307

NOTES.

1. Attention of the controlling officer has been drawn to the instances of wrong provision noticed under Sub-heads A. 3 (voted) in Account VIII and C. 2 in Account IX.

2. *Unpaid rent and water dues of New Delhi Race Course.*—The New Delhi race course was leased out to a limited liability company on the 8th March 1926. By the 30th September 1930 arrears of ground rent and irrigation charges had accumulated to the extent of Rs. 15,666. Government took possession of the race course and its buildings in accordance with the terms of the lease and decided to treat these dues as irrecoverable. It also decided not to pay any compensation to the Company for the buildings and roads constructed at the expense of the Company and estimated by Government to be then worth about Rs. 40,000. Expenditure to the extent of Rs. 5,750 was incurred by Government in putting the premises in order.

3. Grants to the New Delhi Municipal Committee for medical and sanitary purposes.—Grants to the Committee for certain medical and sanitary arrangements were originally provided for under sub-heads B. 7 and A. 5—Establishment charges paid to other Governments, etc., in Accounts VII and VIII respectively. On it being pointed out, that these payments did not represent establishment charges payable to other departments, etc., but grants to an outside body, the local administration, under a misapprehension, transferred funds to sub-head G. 1 in Account IX. The office of the Accountant General, Central Revenues, however, failed to detect this mistake when scrutinising the re-appropriation orders and as a result, actuals remain recorded correctly under sub-heads C and B in Accounts VII and VIII respectively, while the provision remains incorrectly included under sub-head G. 1 in Account IX. The variations under sub-heads B. 7 and C. in Account VII, A. 5 and B. in Account VIII and G. 1 in Account IX are mainly attributable to this cause.

IMPORTANT COMMENTS.

Method of control over expenditure.—The Pay and Accounts Office, Delhi Civil Administration, which used to assist the Chief Commissioner, Delhi in the control of this grant, was abolished in December 1931. During 1932-33 certain departmental accounts appear to have been maintained by disbursing officers and these were utilised for the purpose of control over expenditure, reappropriation, etc. In September 1932 it was suggested to the Chief Commissioner that the full system of departmental accounts prescribed in the Government of India, Finance Department rules of 1926 should be followed—a system which prescribes the maintenance of such accounts in a particular form and monthly reconciliation with the accounts maintained in the office of the Accountant General. It was not, however, found possible to introduce this system until June 1933 and at present (January 1934) it is not clear whether the system is working efficiently or not. In 1932-33, there was very little reconciliation of the departmental figures with the figures recorded in the books of the Accountant General, Central Revenues, and in consequence, the actuals reported by local officers for the purpose of explaining the variations, differed in many cases from those adopted in this account. As the accounts of the year are closed, these discrepancies have not been investigated.

2. Temporary misappropriation of Rs. 3,332.—The superintendent of a revenue collecting office retained Rs. 3,332 collected by him in the period March 1931 to March 1932, and the fact came to light in October 1932 when another officer temporarily took over his duties. The Superintendent thereupon refunded the total amount and, on the termination of a departmental inquiry, tendered his resignation. In view of the fact that the whole amount had been refunded and that the Superintendent had rendered full assistance in the investigation the resignation was accepted. The Superintendent was not entitled to any pension or gratuity.

3. There was some laxity on the part of the accountant with respect to the maintenance of his accounts for which a warning was recorded in his character roll.

4. Although a set of registers and forms was in use no instructions had been laid down as to the procedure for their maintenance and such procedure as was in force seems to have been defective. The question of the revision of the forms, the modification of the procedure and the formulation of a set of rules is under consideration, though it is stated that the procedure has been overhauled and placed on what appears to be a satisfactory footing (December 1933).

5. Article 29 of the Civil Account Code requires that losses of this kind should be immediately reported to the Accountant General even when the loss has been made good by the responsible officer. Although the misappropriation came to light in October 1932 no report was made to the Accountant General until the 1st March 1933, and then only in reply to an inquiry from the Accountant General as to the circumstances attending the suspension of the officer. The Deputy Commissioner has been requested to note the requirements of the rule for the future.

6. *Outstanding nazul revenue.*—The amount of nazul revenue which was outstanding on the 1st August 1933 relating to 1932-33 and previous years was as follows :—

	Ra.
Originating in 1925-26	509
" " 1926-27	344
" " 1927-28	1,837
" " 1928-29	2,978
" " 1929-30	924
" " 1930-31	15,558
" " 1931-32	9,723
" " 1932-33	67,596
Total	<u>99,469</u>

Possibly the Public Accounts Committee will be interested to know the extent to which these arrears have been recovered or their recovery waived at the time of the Committee's meeting in 1934.

GRANT NO. 81.—AJMER-MERWARA.

Accounts	Final Appropria- tion.	Actual Ex- penditure.	Excess +	Net reac- quisition or surrender	Remainder un- adjusted + or -		
			Saving—				
		Rs.	Rs.	Rs.	Rs.	Rs.	
Account I.—Direct Demands on the Revenue:							
Non-voted	33,500	33,822	+322	..	..	+222	
Voted { Gross	2,28,000	2,26,821	-1,179	+427	+1,608		
	—8,200	—7,251	+949	+890	+59		
	2,19,800	2,19,570	-230	+1,317	+1,547		
Account II.—General Administration:							
Non-voted	40,550	42,475	+1,925	+600	+1,325		
Sub-head B. I.—The final excess of Rs. 1,359 against a modified appropriation of Rs. 36,300 is due to drawal of pay for March in March.							
Voted	76,800	89,287	+12,487	+12,200	+287		
Account III.—Police:							
Non-voted	13,360	11,755	-1,605	+1,590	+15		
Voted	3,31,800	3,31,172	-628	+530	+98		
Account IV.—Education:							
Non-voted	4,11,600	3,99,362	-12,238	+5,850	+6,378		
Account V.—Other Expenditure Heads:							
Non-voted	40,590	42,829	+1,639	+990	+649		
Voted	3,13,000	2,89,210	-23,790	+22,087	+1,703		
Totals { Non-voted	1,25,400	1,30,637	+2,237	..	+2,251		
	Gross	13,61,200	13,35,852	-25,348	+15,850	+9,498	
		—8,200	—7,251	+949	+890	+59	
Totals { Voted	13,53,000	13,28,601	-24,399	+14,960	+9,439		
	Deductions . . . . .	..	..	..	..	..
		

ACCOUNT I—DIRECT DEMANDS ON THE REVENUE.

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reapprop. priation or surrende-	Remainder un- adjusted + or —
			Rs.	Rs.		
A.—Land Revenue—Charges of Administration:						
A. 1.—Pay of Officers	7,300	6,453	+1,153	+1,160	—7	
A. 2.—Pay of Establishments	18,600	28,108	+9,508	+9,550	—42	
Col. 5.—Lump reduction within the sub-head proved excessive.						
A. 3.—Other charges	7,300	8,036	+736	+766	—30	
A. 4.—Deduct—Amount recovered from Ward's Estates	—8,100	—7,207	+893	+890	+3	
B.—Land Revenue—Land Records:						
B. 1.—Pay of Establishments	61,100	53,128	—7,972	—7,830	—142	
B. 2.—Other Charges	9,000	7,584	—1,416	—1,365	—51	
Reduction in staff and in the rate of horse allowances.						
C.—Commission on Land Revenue Collections						
Collections	11,000	10,122	—878	—850	—28	
D.—Land Revenue—Assignments and Compensations:						
Non-voted	3,000	3,000	..	..	..
Voted	5,400	5,080	—320	—20	—300	
E.—Excise:						
E. 1.—District Executive Establishment:						
E. 1 (1).—Pay of Officers	8,600	5,400	—3,200	—3,200	..	
Officer on lower rate of pay.						
E. 1 (2).—Pay of Establishments	16,600	14,452	—2,148	—2,140	—8	
E. 1 (3).—Other Charges	6,800	4,205	—2,595	—2,580	—15	
Col. 5.—Economy. Smaller travelling charges and low expenditure on rewards to informers owing to non-disposal of cocaine cases.						
F.—Stamps:						
F. 1.—Non-Judicial:						
F. 1 (1).—Pay of Establishments	800	660	—131	—100	—31	
F. 1 (2).—Other Charges	3,400	3,173	—221	—239	+18	
F. 2.—Judicial	2,000	1,983	—17	—150	+133	
G.—Forests:						
G. 1.—Conservancy, Maintenance and Regeneration:						
Non-voted	29,600	29,600	..	..	..
Voted	36,900	42,591	+5,691	+6,620	—929	
Col. 5.—Adjustment of higher controlling charges.						
G. 2.—Establishments:						
G. 2 (1).—Pay of Officers	5,500	8,085	+2,585	+2,590	—5	
Reduction in the original estimate was excessive.						
G. 2 (2).—Pay of Establishments	18,400	16,830	—1,770	—1,675	—95	
Col. 5.—Abolition of posts.						
G. 2 (3).—Other charges	6,000	6,760	+760	+770	—10	
G. 2 (4).—Deduct—Share of Establishment Charges transferred to "52 A."	—100	—44	+56	..	+56	
G. 3.—Interest on Forest Capital outlay	900	1,222	+322	..	+322	
G. 4.—Share of Capital charges Financed from Ordinary Revenues	200	143	—57	..	—57	
H.—Registration:						
H. 1.—Pay of Establishments	3,000	2,086	—914	—910	—4	
H. 2.—Other Charges	100	127	+27	+30	—3	
Totals { Non-voted	33,500	33,822	+322	..	+322	
{ Gross	2,25,000	2,26,821	—1,179	+427	—1,606	
{ Deductions	—8,200	—7,51	+919	+890	+59	
{ Net	2,19,800	2,19,570	—230	+1,317	—1,547	

ACCOUNT II.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -		Net reappropriation or surrender.	Remainder on adjusted or surrender. + or -
			Rs.	Rs.		
A.—Chief Commissioner :						
A. 1.—Pay of Establishments	700	696	—4			—4
A. 2.—Other charges	900	1,813	+913	+1,080		—167
Col. 5.—Connected with the Viceregal visits to Ajmer.						
B.—District Establishments :						
B. 1.—Pay of Officers						
Non-voted O. 33,200	34,770	37,639	+2,889	+1,530	+1,359	
S. (a) 1,570						
Col. 6.—Drawal of pay for part of March in March owing to transfer.						
Voted	14,000	13,416	—1,484	—1,540	+56	
B. 2.—Pay of Establishments	41,200	54,426	+12,726	+12,260	+466	
Col. 6.—Lump reduction within the sub-head was excessive.						
B. 3.—Allowances, Honoraria, etc.						
Non-voted O. 5,300	5,180	4,216	—964	—930	—34	
S. (b) —120						
Voted	3,100	2,963	—137	—90	—47	
B. 4.—Contingencies	15,000	15,973	+473	+490	—17	
B. 5.—Grants-in-aid, contribu- tions, etc.	600	600	..	..	..
Totals (Non-voted	40,550	42,475	+1,925	+600	+1,725	
Voted	76,800	89,287	+12,487	+12,200	+287	

ACCOUNT III.—POLICE.

A.—District Executive Force—District Police :

A. 1.—Pay of Officers						
Non-voted O. 10,500	10,460	9,951	—1,909	—1,200	—9	
S. (b) —10						
Voted	3,900	4,509	+609	+610	—1	
A. 2.—Police Force	2,49,000	2,48,979	—621	—610	—11	
A. 3.—Other Establishments	14,400	11,993	—2,407	—2,400	—7	
Abolition of posts and changes in staff.						
A. 4.—Allowances, Honoraria, etc.						
Non-voted	2,300	1,994	—396	—399	—6	
Voted	27,400	25,938	—1,462	—1,370	—92	
A. 5.—Supplies and Services, and Contingencies.	36,500	39,753	+3,253	+3,240	+12	
Col. 5.—Purchase of new muskets and replacement of unserviceable clothing of the Police Force.						
A. 6.—Grants-in-aid, contribu- tions, etc.	600	600	..	..	..
Totals (Non-voted	13,360	11,755	—1,605	—1,599	—15	
Voted	3,11,800	3,31,72	—628	—30	—98	

(a) Sanctioned in December Rs. 2,170 and March—Rs. 600.

(b) Sanctioned in March.

ACCOUNT IV.—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -	Net reappro- priation or surrender.	Remainder un- adjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University—Government Arts Colleges:					
A. 1.—Pay of Officers . . .	48,500	49,317	+817	+800	+17
A. 2.—Pay of Establishments . . .	14,300	15,552	+1,552	+1,510	+42
A. 3.—Other Charges . . .	6,700	7,180	+480	+480	..
B.—Government Secondary Schools:					
B. 1.—Pay of Officers . . .	11,400	10,377	-1,023	-950	-73
B. 2.—Pay of Establishments . . .	84,000	87,468	+3,468	+5,700	-2,232
Cols. 5 and 6.—Additional appropriation to recoup the cut in pay effected twice proved excessive.					
B. 3.—Other Charges . . .	14,400	13,445	-955	-200	-755
C.—Grants-in-aid to Non-Government Secondary Schools . . .	86,300	85,147	-153	-70	-83
D.—Government Primary Schools:					
D. 1.—Pay of Establishments . . .	72,400	67,260	-5,140	-4,840	-500
D. 2.—Other Charges . . .	7,400	5,933	-1,467	-300	-1,167
Col. 6—Less expenditure on purchase of new furniture and delay in preparing list of furniture required.					
E.—Grants-in-aid to Non-Government Primary Schools . . .	2,000	2,064	+64	+70	-6
G.—Government Special Schools:					
G. 1.—Pay of Officers . . .	2,200	..	-2,200	-2,200	..
Vacancy.					
G. 2.—Pay of Establishments . . .	14,800	4,414	-386	-190	-286
G. 3.—Other Charges . . .	1,700	1,700	..	..	..
H.—General:					
H. 1.—Inspection:					
H. 1 (1).—Pay of Officers . . .	8,000	7,210	-790	-590	-200
H. 1 (2).—Pay of Establishments . . .	10,000	10,355	+355	+400	-45
H. 1 (4).—Other Charges . . .	11,100	10,428	-672	..	-672
H. 2.—Scholarships . . .	17,200	11,037	-6,163	-5,750	-413
Col. 5.—To cure over-estimation.					
H. 3.—Miscellaneous . . .	200	175	-25	-20	-5
Total . . .	4,11,600	3,99,362	-12,238	-5,860	-6,378

ACCOUNT V.—OTHER EXPENDITURE HEADS.

A.—Administration of Justice:					
A. 1.—Law Officers . . .	5,100	5,643	+543	+565	-22
A. 2.—Judicial Commissioner:					
A. 2 (1).—Pay of Establishments . . .	3,300	2,956	-344	-340	-4
A. 2 (2).—Other Charges . . .	2,000	1,667	-333	-20	-323
Non-voted . . .	2,000	1,667	-333	-20	-323
Voted . . .	1,600	1,533	-67	-50	-17
A. 3.—Civil and Sessions Courts:					
A. 3 (1).—Pay of Officers . . .	23,900	24,461	+561	+130	+431
A. 3 (2).—Pay of Establishments . . .	32,200	29,258	-2,942	-2,750	-192
Col. 5.—Reduction and changes in staff.					
A. 3 (3).—Other Charges . . .	3,100	3,296	+196	+280	-54

ACCOUNT V—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expendi. ture.	Excess + Saving —.	reappro- priation.	Remainder un- adjusted or surrendered.	Net adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Administration of Justice— <i>contd.</i>						
A. 4.—Courts of Small Causes :						
A. 4 (1).—Pay of Officers	8,600	7,728	—872	—590	—182	
A. 4 (2).—Pay of Establishments	8,500	8,382	—118	..	—118	
A. 4 (3).—Other Charges	1,000	913	—87	—60	—27	
A. 5.—Criminal Courts :						
A. 5 (1).—Pay of Officers	4,400	4,730	+330	+370	—40	
A. 5 (2).—Pay of Establishments	14,000	9,793	—4,207	—4,150	—57	
	Reduction in staff.					
A. 5 (3).—Other Charges	6,300	5,591	—709	—650	—59	
	Reduction in staff and economy.					
B.—Jails :						
B. 1.—Pay of Officers :						
Non-voted	1,600	1,620	+20	..	+20	
Voted	2,600	2,592	—8	..	—8	
B. 2.—Pay of Establishments	14,500	14,613	+113	+140	—37	
B. 3.—Allowances, etc.	100	56	—44	—40	—4	
B. 4.—Dietary, Clothing, Bedding Charges and other Supplies and Services	28,000	24,218	—3,782	—2,990	—792	
	Cols. 5 and 6.—Decrease in Jail population.					
B. 5.—Contingencies	500	357	—143	—39	—104	
C.—Jail Manufacture :						
C. 1.—Pay of Establishments	400	420	+20	+20	..	
C. 2.—Other Charges	7,100	5,107	—1,993	—1,993	..	
	Purchase of raw material postponed for want of orders for Jail manufacture.					
D.—Ecclesiastical :						
D. 1.—Ecclesiastical Establishments :						
D. 1 (1).—Pay of Officers	10,100	10,225	+125	..	+125	
D. 1 (2).—Pay of Establishments	1,000	972	—28	—30	+2	
D. 1 (3).—Other Charges	O. 2,900 S. (e) 996	3,590	4,557	+667	+20	+67
	Col. 6.—Transfer travelling charges. Transfer took place in March when it was too late to arrange for funds.					
D. 2.—Cemetery Establishments :						
D. 2 (1).—Pay of Establishments	1,000	1,008	+8	..	+8	
E.—Medical :						
E. 1.—Medical Establishments :						
E. 1 (1).—Pay of Officers						
Non-voted	20,900	21,103	+203	..	+203	
Voted	20,300	19,815	—885	—680	—5	
	(e) Sanctioned in December.					

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—		Net reapprop- riation or surrender.	Remainder un- adjusted + or —
			Rs.	Rs.		
E.—Medical.— <i>contd.</i>						
E. 1 (2).—Pay of Establishments . . .	8,100	7,261	—839	—840	+1	
E. 1 (3).—Other Charges <i>Non-voted</i> . . .	500	922	+422	+420	+2	
Voted . . .	3,300	2,954	—346	—370	+24	
E. 2.—Hospitals and Dispensaries : E. 2 (1).—Pay of Establishments . . .	18,900	17,442	—1,458	—1,500	+42	
E. 2 (2).—Other Charges . . .	13,400	15,343	+1,943	+2,000	—57	
Col. 5.—Purchase of surgical instruments and more expenditure on medicines due to increase in number of patients.						
E. 3.—Grants-in-aid for Medical purposes . . .	3,500	3,540	+40	+40	..	
E. 4.—Medical Colleges and Schools . . .	200	150	—50	—50	..	
E. 5.—Other Expenditure . . .	100	48	—52	—50	—2	
E. 6.—Establishment Charges paid to other Governments, Departments, etc. . . .	5,000	4,856	—144	—40	—104	
F.—Public Health :						
F. 1.—Pay of Establishments . . .	3,400	3,731	+331	+330	+1	
F. 2.—Other Charges . . .	600	531	—69	—100	+31	
G.—Agriculture :						
G. 2.—Veterinary charges—Establishment charges paid to other Governments, Departments, etc. <i>Non-voted</i> . . .	..	555	+555	+600	—45	
Voted . . .	700	226	—474	—150	—24	
G. 3.—Co-operative Credit :						
G. 3 (1).—Pay of Officers . . .	6,000	6,000	..	..	..
G. 3 (2).—Pay of Establishments . . .	15,800	14,838	—962	—940	—22	
Col. 5.—Reduction in staff partly.						
G. 3 (3).—Other Charges . . .	7,200	7,156	—44	..	—44	
G. 3 (4).—Grants-in-aid . . .	13,000	7,970	—5,030	—5,030	..	
Over-estimated originally.						
H.—Museum :						
H. 1.—Pay of Establishments . . .	3,700	4,035	+335	+350	—15	
H. 2.—Allowances, etc. . . .	200	199	—1	..	—1	
H. 3.—Other charges . . .	100	100	..	..	..
I.—Other Miscellaneous Departments :						
I. 1.—Pay of Establishments . . .	1,200	1,048	—154	—150	—4	
I. 2.—Allowances, etc. . .	3,200	2,617	—583	—580	—3	
I. 3.—Other Charges . . .	500	49	—451	—450	—1	
Col. 5.—Reduction in the rate of fee to certifying surgeons.						
I. 4.—Establishment Charges paid to other Governments, Departments, etc.	2,200	2,110	—90	+250	—340	

ACCOUNT V.—OTHER EXPENDITURE HEADS—*concld.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net		Remainder un- appropriated, or surrendered, + or —.
				Rs.	Rs.	
K.—Miscellaneous charges:						
K. 1.—Grants-in-aid . . .	13,500	13,500	..	..	..	—136
K. 2.—Other Charges . . .	3,700	2,256	—1,444	—1,550	—	
<i>Col. 5.—Patients from centrally administered areas exempted from payment of vaccine charges for treatment at the Pasteur Institute, Kasauli.</i>						
TOTALS {	<i>Non-voted</i> . . .	40,990	42,829	+1,639	+990	+649
	<i>Voted</i> . . .	3,13,000	2,89,210	—23,790	—22,087	—1,703

NOTE.

The control of expenditure in this grant continues to be markedly efficient.

GRANT No. 82 - ANDAMAN AND NICOBAR ISLANDS.

See also Commercial Appendix.

Accounts.	Final	Actual	Excess +	reapp.o.	Net	Remainder
	Appropriation.	Expenditure.	Saving -	appropriation	adjusted	or surrendered.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Account I.—Convict Settlement Charges.

Non-voted	1,36,635	1,32,672	-5,963	..	-5,963
Voted { Gross	27,22,700	25,68,881	-1,53,819	-99,770	-54,049
Deductions	-7,33,100	-7,0,861	+32,239	-24,300	+16,639
Net	19,89,600	18,68,010	-1,21,580	-1,24,010	+2,490

The final savings and excesses in the gross and deduction portion occur mainly under Sub-heads D. 4 (1) and D. 4 (2) and are due chiefly to certain recoveries on account of cost of coal having been adjusted by deduction from D. 4 (1) under a misapprehension.

Sub-head H. 6.—Excess of Rs. 27,182 against the minus appropriation of Rs. 3,80,000 is due to fewer sailings and trade depression.

Account II.—Forests.

Non-voted { Gross	92,540	90,552	-1,988	-1,130	-858
Deductions	-1,900	-695	+1,205	+1,150	+75
Net	90,640	89,857	-783	..	-783
Voted { Gross	11,61,300	12,85,770	+1,24,470	+1,16,500	+7,970
Deductions	-5,500	-5,012	+3,488	+3,270	+218
Net	11,52,800	12,80,758	+1,27,558	+1,15,770	+8,188

Account III—Other Expenditure

Heads	6,600	1,429	-5,171	..	-5,171
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Sub-head C.—Saving of Rs. 5,040 against the appropriation of Rs. 6,000 is due to postponement of write-off of loans against Xapiles convicts.

Totals { Non-voted { Gross	2,29,175	2,23,224	-6,951	-1,130	-4,821
Deductions	-1,900	-695	+1,205	+1,150	+75
Net	2,27,275	2,22,529	-8,766	..	-4,746
Voted { Gross	38,90,600	38,50,180	-54,020	-16,730	-51,250
Deductions	-7,41,600	-65,873	+35,727	-21,030	+66,757
Net	31,49,000	31,50,207	+1,207	-4,300	+6,507

ACCOUNT I—CONVICT SETTLEMENT CHARGES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —	
					Rs.	Rs.
Superintendence :						
A. 1.—Pay of Officers.						
Non-voted O. S. (a) 60,300 } 59,400	60,300 }	59,400	67,990	-1,410	..	-1,410
Voted		25,700	20,819	-4,881	-3,700	-1,181
A. 2.—Pay of Establishments	85,800	91,218	+5,418	+3,300	+2,118	
A. 3.—Allowances and Expenses						
Non-voted O. S. (a) 5,400 } 6,700	5,400 }	6,700	6,942	+242	..	+242
Voted	1,300	64,100	60,712	+2,612	+4,100	-1,488
A. 4.—Grants-in-aid, Contributions, etc.						
Non-voted	2,400	2,353	-47	..	..	-47
Voted	13,600	16,061	+1,461	+1,680	-219	
A. 5.—Passages for families of Self-Supporters	3,000	6,254	+3,254	+3,000	+254	
Col. 5.—Importation of a larger number of families.						
A. 6.—Famine Relief		3,040	+3,040	+3,300	-260	
Col. 5.—Necessity for the payment arose towards the end of the year.						
-Medical:						
B. 1.—Pay of Officers						
Non-voted O. S. (a) 20,400 } 16,600	20,400 }	16,600	14,833	-1,767	-700	-1,067
Voted	5,300	..	..	..	..	..
Col. 6.—Certain recoveries effected too late for necessary surrender of funds.						
B. 2.—Pay of Establishments	25,000	25,167	+267	+600	-333	
B. 3.—Allowances and Contingencies						
Non-voted O. S. (a) 1,000 } 3,500	1,000 }	3,500	2,833	-667	..	-667
Voted	3,500	..	..	..	..	..
Col. 1.—Addition for the travelling allowances of an officer deputed from Punjab.						
Col. 6.—Travelling claims of an officer under settlement.						
Voted	13,000	18,362	+4,462	+4,650	-188	
Col. 5.—Under travelling allowances and for increased electric charges.						
B. 4.—Medical Supplies	12,800	46,198	-6,502	-3,150	-2,952	
Col. 6.—Economic local purchase of hospital clothing and consequent reduction in freight charges. Also fall in sick rate.						
-Police :						
C. 1.—Pay of Officers						
Non-voted O. S. (b) 17,100 } 16,400	17,100 }	16,400	16,738	+338	+700	-862
Voted	700	..	..	..	..	..
C. 2.—Pay of Establishments	1,95,300	1,90,278	-5,022	-5,200	+1,178	
Col. 5.—Reduction in strength of the Military Police.						
(a) Sanctioned in January.						
(b) Sanctioned in March.						

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Approp- riation:	Actual Expendi- ture.	Net		
			Excess + Savin- g.	repro- priation or surren- der.	Remainder un- adjusted + or -.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Police— <i>condl.</i>					
C. 3.—Allowances, Honoraria, etc.					
Non-rated O. S. (a)	800 } 800 }	1,600	937	-663	.. -663
Col. 1.—Addition for the transit travelling allowance of the new Commandant.					
Col. 6.—Additional provision not fully utilised as the freight rates could not be determined in time.					
Voted	18,100	24,663	+6,663	+2,700	+4,363
Col. 6.—Provision for railway warrants and for daily allowance to men on chalan duty omitted through inadvertence.					
C. 4.—Ordnance Supplies	9,000	8,324	-676	-2,000	+1,324
Col. 5.—Less ammunition purchased, and fewer repairs to rifles. Col. 6.—For cost of stores indented for in 1931-32 and supplied early in 1932-33. Provision not made evidently through oversight.					
C. 5.—Other Supplies	14,000	7,122	-6,878	-5,500	-1,378
Col. 5.—Reduction in the strength of the battalion and fall in prices of rations.					
Col. 6.—More men on leave, hence smaller ration charges (Rs. 861). Also non-receipt of claim for rations supplied in March (Rs. 516).					
C. 6.—Contingencies	6,000	4,306	-1,694	-1,000	-694
Col. 5.—Fewer rewards and smaller recruiting expenses. Col. 6.—Absence of recruiting charges, the strength of Military Police having been reduced.					
C. 7.—Establishment charges paid to other Governments, Departments, etc.	300	450	+150	..	+150
C. 8.—Grants-in-aid, Contribu- tions, etc.	600	708	+108	..	+108
C. 9.—Deduct—Recoveries from Forest Department	-1,300	-922	+378	..	+378
Fewer men lent to the Forest Department.					
D.—Marine :					
D. 1.—Pay of Officers	5,100	5,100	..	..	..
D. 2.—Pay of Establishments	57,300	50,841	-6,459	-5,000	-1,459
D. 3.—Allowances and Contingencies					
Non-rated	100	136	-264	..	-264
The Engineer and Harbour Master was not placed on chalan duty, as anticipated.					
Voted	5,800	14,184	+8,384	+7,900	+484
Col. 5.—For rent on Commercial buildings. Question of assessment taken up too late for provision of funds in the original estimates.					
D. 4.—Marine Supplies :					
D. 4 (1).—Gross Charges	81,600	73,296	-10,504	+21,500	-32,104
Col. 5.—Under purchase of coal. Originally under-estimated. See also G. 8.					
Col. 6.—Recoveries of the cost of coal from Departments other than the Royal Indian Marine adjusted by deduction from this sub-head instead of by credit to D 4 (2) under a misapprehension. The correct method of adjustment is being followed from 1933-34.					
D. 4 (2).—Deduct—Amount re- covered for value of coal supplied to R. I. M. vessel	.. -26,500	..	+26,500	-10,700	+37,200
Col. 5.—More recoveries anticipated on account of sale of coal. Col. 6.—See D. 4 (1).					
D. 5.—Grants-in-aid, Contributions, etc.	600	600	..	..	..
(To be continued in January.)					

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —		Net reappro-priation	Remainder un-adjusted or surrendered.
			Rs.	Rs.		
E.—Commissariat :						
E. 1.—Pay of Officers	13,700	13,662	—38	..	..	—38
E. 2.—Pay of Establishments	4,600	7,835	+3,235	+3,400	..	—165
Col. 5.—Change in the incidence of pay of manager, Dairy Farm. Provision originally made under G. 1.						
E. 3.—Other Charges						
Non-voted	O. 8. (a) 800 }	1,000	1,080	+80	..	+80
Voted	2,000	2,116	+116	..	..	+116
E. 4.—Supplies :						
E. 4 (1).—Bakery	8,300	4,281	—4,019	—4,300	..	—281
Col. 5.—Use of stores from the previous year's stock and fall in prices.						
E. 4 (2).—Dairy Farm	30,000	19,826	—10,174	—8,300	..	—1,874
Col. 5 and 6.—Less purchase of milk owing to greater supply from the Dairy Farm and fall in demand. Also drop in the prices of fodder.						
E. 4 (3).—Slaughter House	40,000	18,019	—21,981	—17,000	..	—4,981
Col. 5.—Fewer cattle imported from India and fall in prices of fodder. Col. 6.—Discontinuance of importation of sheep from India and purchase of slaughter cattle locally at cheaper rates. Funds not surrendered through oversight.						
E. 4 (4).—Ice Factory . . . . .	..	1,634	+1,634	+4,000	..	—2,366
Col. 5.—Provision transferred from E. 4 (5) to meet the needs of Commercial accounting. A new sub-head. Col. 6.—Expenditure for the first six months, adjusted under E. 4 (5), not transferred under a misapprehension.						
E. 4 (5).—Other charges	1,97,000	97,976	—99,024	—93,000	..	—6,024
Col. 5.—Fall in prices of ration and reduction in the number of rationed convicts. See also E. 4 (4) Col. 6.—Reduction in the strength of labouring convicts and smaller oil charges for street-lighting owing to electrification. Funds not surrendered through oversight.						
E. 4 (6).—Deduct—Recoveries from Military and other Departments	—75,300	—73,248	+2,052	+6,400	..	—4,348
Col. 6.—Unanticipated recoveries from Bengal Government for the supply of rations to convicts.						
E. 5.—Revenue Stores Suspense:						
E. 5 (1).—Charges . . . . .	..	5,466	+5,466	+3,000	..	+2,466
Col. 6.—Principles of adjustment not clearly understood by local officer. Hence inadequate provision.						
E. 5 (2).—Deduct—Issues to other Departments . . . . .	..	—5,466	—5,466	..	..	—5,466
See E. 5 (1).—Necessity for provision was not understood by the local officer.						
E. 6.—Grant-in-aid, Contributions, etc.	600	600	..	..	..	..
F.—Miscellaneous Establishments (other than Jail Establishment):						
F. 1.—Veterinary:						
E. 1 (1).—Pay of Establishments	4,800	4,374	—426	—400	..	—26
E. 1 (2).—Establishment Charges paid to other Government Departments, etc.	600	600	..	..	..	..

(a) Sanctioned in January.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation	Remainder or surrender.	plus adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

F.—Miscellaneous Establishments (other than Jail Establishment)—*contd.*

F. 1.—Veterinary— <i>contd.</i>						
F. 1 (3).—Other Charges . . .	2,000	2,022	+22	..	..	+22
F. 2.—Education :						
F. 2 (1).—Pay of Officers . . .	800	175	-625	-800	..	-25
Col. 5.—Abolition of a post.						
F. 2 (2).—Pay of Establish- ments . . .	23,600	23,332	-268	..	..	-268
F. 2 (3).—Other Charges . . .	10,500	9,526	-974	-200	..	-774
F. 3.—Treasury, Registration and other Establishments :						
F. 3 (1).—Pay of Officers . . .	500	540	+40	..	..	+40
F. 3 (2).—Pay of Establish- ments . . .	4,300	3,012	-1,288	-1,200	..	-88
F. 3 (3).—Other Charges . . .	5,000	1,763	-3,237	-2,900	..	-337
Col. 5.—Less freight on remittances.						

G.—Miscellaneous Jail Charges :

G. 1.—Pay of Establishments . . .	46,800	30,798	-16,092	-15,950	..	-142
Col. 5.—Vacancies and changes in the incidence of pay.				See E. 2.		
G. 2.—Allowances, etc. . .	3,800	1,715	-2,085	-2,150	..	+65
Col. 5.—Owing to change in the incidence of pay.						
G. 3.—Forest Supplies . . .	15,000	4,905	-10,095	-10,000	..	-95
Col. 5.—Fall in prices of fuel and less consumption owing to reduction in the number of labouring convicts.						
G. 4.—Jail Press Supplies . . .	100	47	-53	..	..	-53
G. 5.—Clothing . . .	20,200	17,417	-2,783	-1,500	..	-1,283
Col. 6.—Unanticipated recovery of the cost of clothing for convicts.						
G. 6.—Other Supplies . . .	33,600	27,053	-6,547	-6,950	..	+403
Col. 5.—Limiting the number of volunteer convicts and decline in the number of transfers for convicts to Indian Jails.						
G. 7.—Subsistence Money . . .	6,00,000	5,31,027	-68,973	-63,400	..	-5,573
Col. 5.—Reduction in the number and pay of convicts.						
G. 8.—Contingencies . . .	13,600	28,500	+15,900	+16,200	..	-1,200
Col. 5.—For adjustment of expenditure on Rest House, formerly debited to D. 4 (1).						

H.—Charges in connection with "S.S. Maharaja" :

H. 1.—Pay of Officers	O. 6,400	3				
	S. (a) 300	3	4,900	4,860	-40	..
H. 2.—Cost of Coal . . .		43,000	48,690	+5,690	+5,800	-110
H. 3.—Charter of Steamer . . .	4,34,200	4,34,190	-1	..	..	-1
H. 4.—Indian Port Expenses, Working Expenses and Agency Fees at Ports . . .	54,600	58,947	+4,347	+4,400	..	-53
H. 5.—Other Charges . . .	24,800	22,353	-2,467	-3,300	..	+833
Col. 6.—Owing to revision of rent of buildings after the close of the year.						
H. 6.—Deduct—Recovery from Forest Department, etc. . .	-3,80,000	-3,52,818	+27,182	..	..	+27,182
Less recoveries owing to fewer voyages and trade depression.						

(a) Sanctioned in January.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net	
				reappro- priation or surrend- er.	Remainder un- adjusted + or — Rs.
L.—Charges in connection with "S.S. Shahjahan":					
I. 1.—Cost of Coal.	45,000	61,531	+16,531	+16,600	-69
Col. 5.—Increase in the number of sailings and higher prices.					
I. 2.—Charter of Steamer	3,39,200	3,39,128	-72	..	-72
I. 3.—Indian Port Expenses.					
Working Expenses and Agency fees at Ports	30,000	41,076	+11,076	+11,900	-824
Col. 5.—Increase in the number of sailings.					
I. 4.—Other Charges	3,800	4,043	+243	..	+243
I. 5.—Deduct—Recovery from Forest Department, etc.	—2,50,000	—2,68,407	—18,407	—20,000	+1,593
Col. 5.—Increased earnings, owing to greater number of voyages.					
J.—Works Non-noted O.	..	135	135	..	+135
S. (b) 135	135	135	..	..
Voted ..	..	9,463	+9,463	+9,600	-137
Col. 5.—For debits by the Bengal Government on account of bonus to officers and crew and certain arrear adjustments on account of supply of timber to the Reclamation works.					
K.—Deduct—Probable savings	—30,000	..	+30,000	+30,000	..
Fully realised.					
Totals:	Non-noted ..	1,36,635	1,32,672	-3,963	..
	Gross ..	27,22,700	25,68,851	-1,53,819	-99,770
	Deductions ..	—7,33,100	—7,00,851	+32,239	—24,300
	Net ..	19,89,600	18,68,020	—1,21,580	—1,24,070
					+2,490

ACCOUNT II.—FORESTS.

A.—Conservancy, Maintenance and Regeneration:

A. 1.—Timber and other produce removed from the Forest by Government Agency	9,35,000	10,16,506	+81,506	+64,950	+16,556
Col. 5.—For repair to a steam vessel (Rs. 43,650) and for increased extraction of logs owing to greater demand from match log buyers. Col. 6.—For freight on timbers on direct shipment to London. The charges evidently came to notice too late for provision of funds.					
A. 2.—Timber and other produce removed from the Forest by Consumers or Purchasers	700	660	—40	—40	..
Col. 5.—No need to replenish stock of paddy. Also fewer elephants in Stock Camp.					
A. 3.—Live Stock, Stores and Tools and Plant:					
A. 3 (1)—Feed and keep of cattle	19,030	1,087	—17,913	—17,750	—163
Col. 5.—Less purchase of stores for repairs as certain mills were not reopened in 1932-33, and reduction in reserve stock balances					
Col. 6.—Purchases limited to three months' supply to effect closer control.					
A. 3 (2)—Purchase of Stores and Tools and Plant	90,000	60,425	—29,575	—22,160	—7,415
Col. 5.—Less purchase of stores for repairs as certain mills were not reopened in 1932-33, and reduction in reserve stock balances					
Col. 6.—Purchases limited to three months' supply to effect closer control.					
A. 4.—Communications and Buildings:					
A. 4 (1)—Roads and Bridges	500	12	—488	—480	—8
A. 4 (2)—Buildings	3,500	1,487	—2,013	—1,500	—513
Col. 5.—Postponement of full programme of repairs. Col. 6.—Restricted repairs with a view to economy.					
A. 4 (3)—Other Works	5,000	1,198	—3,502	—3,200	—302
Col. 5.—See A. 4 (2).					
A. 5.—Organisation, Improvement and Extension of Forests.	27,300	12,459	—14,841	—14,720	—121
Col. 5.—Usual programme of regeneration abandoned in favour of the experimental method, which proved more economical.					
A. 6.—Miscellaneous	5,000	3,345	—1,655	—1,560	+5
Col. 5.—Progressive decline in expenditure.					

(b) Sanctioned in March.

ACCOUNT II.—FORESTS—*contd.*

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving —	Net	
				reappraisal or proration	Remainder un- surrendered, adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Establishments :					
B. 1.—Services wholly charged to Revenue:					
B. 1 (1).—Pay of Establishments	800	810	+10	+10	..
B. 1 (2).—Contingencies	636	636	+636	+640	-4
Col. 5.—For rents of residential buildings, payable to the Public Works Department.					
B. 2.—Services charged both to Revenue and Capital:					
B. 2 (1).—Pay of Officers					
Non-voted O. 28,600 } S. (a) 3,267 }	25,233	24,462	-771	..	-771
Voted	31,400	32,830	+1,430	..	+1,430
For belated leave salary.					
B. 2 (2).—Pay of Establishments	95,400	86,161	-9,239	-9,220	-19
Col. 5.—Partly to cure over-estimation.					
B. 2 (3).—Allowances, Honoraria, etc.					
Non-voted O. 2,800 } S. (b) 1,770 }	3,970	3,952	-18	—	-18
Voted	5,600	5,431	-169	-150	-19
B. 2 (4).—Contingencies	17,400	20,160	+2,760	+2,900	-140
Col. 5.—For payment of rent to the Public Works Department for residential buildings.					
B. 2 (5).—Grants-in-aid, Contributions, etc.					
O. 1,200 } S. (c) 237 }	1,437	1,437	..	..	..
B. 3.—Deduct—Share of Establishment charges transferred to Major Head '52-A'					
Non-voted	-1,900	-695	+1,205	+1,130	+75
Voted	-8,500	-5,012	+3,488	+3,270	+218
C.—Interest on Forest Capital Outlay					
O. 61,400 } S. (d) 1,400 }	60,000	60,006	+6	..	+6

(a) Sanctioned in January—Rs. 2,800 and March—Rs. 467.

(b) Sanctioned in January Rs. 1,103 and March Rs. 70.

(c) Sanctioned in January—Rs. 60 and March Rs. 297.

(d) Sanctioned in January.

ACCOUNT II.—FORESTS—*concl'd.*

Major Head and Sub-head ²	Final Appropriation.	Actual Expenditure.	Excess +	reappro-	Remainder or surrender, adjusted + or —.
			Saving —	pri- priation	
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Share of Capital Charges financed from Ordinary Revenues (Major head "8A")					
F. 1.—India					
Non-voted . . .	1,900	695	—1,205	—1,130	—75
Col. 5.—Smaller Capital expenditure.					
Voted . . .	74,700	42,263	—32,437	—31,120	—1,317
Col. 5 and 6.—Smaller Capital expenditure.					
G.—Deduct—Probable savings	—1,50,000	..	+1,50,000	+1,50,000	..
Realised to the extent of Rs. 1,48,793.					
Totals					
Non-voted	{ Gross . . . 92,540	90,552	—1,988	—1,130	—858
	{ Deductions . . . —1,900	—695	+1,205	+1,130	+75
	{ Net . . . 90,640	89,857	—753	..	—753
Voted	{ Gross . . . 11,61,300	12,85,770	+1,24,470	+1,16,510	+7,970
	{ Deductions . . . —8,500	—5,012	+3,488	+3,270	+218
	{ Net . . . 11,52,800	12,80,758	+1,27,958	+1,19,770	+8,188

ACCOUNT III.—OTHER EXPENDITURE HEADS.

A.—Stamps	400	469	+69	+100	—31
B.—Miscellaneous Departments . . .	200	..	—200	—100	—100
C.—Miscellaneous	6,000	960	—5,010	..	—5,040

Write off of taccavi loans against mapilla convicts postponed.

Total . . .	6,600	1,423	—5,171	..	—5,171
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NOTES.

1. The small final excess in this grant is due to the fact that the lump sum of Rs. 1,50,000 in Account II (Sub-head G) could not be realised in full.

2. As compared with previous years the estimating and control of expenditure have improved; percentages of final savings and excesses (col. 6) to final appropriation (col. 2) being—2·1 (non-voted) and +0·17 (voted) against +6·3 (non-voted) and —3·1 (voted) in 1931-32. There is however still further room for improvement, as the comparatively large excesses and savings under the following sub-heads will show:—Account I—B. 4, C. 3 (Voted), C. 4, E. 4 (2), E. 4 (3), E. 4 (5), E. 4 (6), E. 5 (1) and (2) and H. 6. Account II—A. 3 (2). Account III—C.

Under sub-heads E. 5 (1) and E. 5 (2) in Account I the explanation for the variations given by the local administration, both in the year 1931-32 and 1932-33, is that the method of accounting has not been clearly understood in its office.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

J.—WORKS.

Serial No.	Service.	Grant or Approp- riation.	Actual Expendi- ture.	Balance.			Net reappro- priation or surrender.	Remainder unadjusted + or —
				Unex- pended.	Excess.	Rs.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

III.—Major Works for which specific provision was not made in the Budget.

1. Dredging operations for the reclamations of salt swamps

Non-voted . .	135	300	..	165	..	+165
Voted . .	..	0,463	..	9,463	+9,600	-137

Estimate Rs. 13,00,000 (revised Rs. 16,10,000); expenditure to 31st March 1933, Rs. 16,10,297; completed.

GRANT No. 83.—RAJPUTANA.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropriation or surrender.	Remainder unadjusted + or —
			Rs.	Rs.		
Account I.—Police	{ Non-voted	33,500	29,835	—3,664	—3,650	—14
		3,06,500	3,02,003	—4,497	—2,520	—1,977
Account II.—Political	{ Gross	5,85,510	5,85,637	+127	+2,959	—2,523
		—600	—38	+562	+459	+112
		5,84,910	5,85,599	+689	+3,400	—2,711
Account III.—Other Expenditure Heads	{ Non-voted	1,01,500	1,01,638	+138	+250	—112
		1,12,500	1,05,152	—7,348	—7,410	+62
Totals.	{ Non-voted	7,20,510	7,17,111	—3,399	—450	—2,949
		—600	—38	+562	+459	+112
		7,19,910	7,17,073	—2,837	..	—2,837
		4,19,000	4,07,155	—11,845	—9,930	—1,915

ACCOUNT I.—POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Not reappro- priation or surren- der.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.		
A.—Superintendence :					
A. 1.—Pay of Officers	23,000	23,007	+7	..	+7
A. 2.—Police Force	1,600	1,588	-12	-10	-2
A. 3.—Office Establishment	15,700	12,584	-3,116	-3,110	-6
Col. 5.—Retrenchment partly.					
A. 4.—Allowances, Honoraria, etc.					
Non-voted	2,300	2,751	+451	+450	+1
Voted	2,700	2,254	-446	-460	+14
A. 5.—Supplies and Services and Contingencies	11,900	6,599	-5,301	-5,270	-31
Col. 5.—Smaller patrolling charges than anticipated.					
A. 6.—Grants-in-aid, Contingencies, etc.	600	600	..	..	..
A. 7.—Deduct—Lump reduction on account of Retrenchment	—2,500	..	+2,500	+2,500	..
Fully realised.					
B.—District Executive Force—District Police :					
B. 1.—Police Force	7,600	7,474	-126	-100	-26
B. 2.—Allowances, Honoraria, etc.	1,700	1,643	-57	-50	-7
B. 3.—Supplies and Services and Contingencies	600	675	+75	+130	-55
C—Railway Police :					
C. 1.—Pay of Officers					
Non-voted	/1,600	3,295	-8,307	-8,310	+3
Col. 5.—Amalgamation of the posts of Superintendent, Railway Police, Rajputana and Police Assistant to the Hon'ble the Agent to the Governor General, Central India.					
Voted	5,940	4,542	-1,358	-1,350	-8
Col. 5.—Amalgamation of Railway police with the Central India Agency police and posting of an officer on lower pay.					
C. 2.—Police Force	1,59,200	1,55,497	-3,703	-3,410	-293
Col. 5.—Amalgamation of Railway Police with the Central India Agency Police.					
C. 3.—Office Establishment	12,400	11,078	-1,322	-1,320	-2
Col. 5.—Retrenchment partly.					
C. 4.—Travelling Allowance					
Non-voted	900	12	-888	-890	+2
Col. 5.—See C. 1.—Non-voted.					
Voted	10,00	9,721	-6,279	-6,260	-19
Col. 5.—Economy, and travelling charges of Central India Agency Police Officer for the work done for Rajputana Railway police being debited to Central India Grant (No. 84).					
C. 5.—Other Allowances, Honoraria, etc.					
Non-voted	200	..	-200	-200	..
Col. 5.—No necessity arose for the payment.					
Voted	7,800	9,211	+1,411	+1,520	-109
Col. 5.—Cycle allowances at full rates and more charges on free leave passes and transport of accused persons than anticipated.					

ACCOUNT I.—POLICE—concl.

Major Head and Sub-head.	Final Approp. riation.	Actual Expendi- ture.	Excess + Saving —.	Net approp. riation or surrender.	Remainder on adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Railway Police—concl.					
C. 6.—Supplies and Services	8,500	7,002	-1,498	-1,040	-458
Col. 6.—Smaller expenditure on clothing owing to fall in prices.					
C. 7.—Contingencies	5,300	5,051	-249	-310	+81
C. 8.—Grants-in-aid, Contribu- tions, etc.	600	173	-427	-109	-27
Col. 5.—See C. 1.—Non-voted.					
C. 9.—Amount paid to R. M. Railway as share of rent of Railway Quarters	39,000	36,711	-3,189	-2,200	-989
Col. 5.—Economy and non-payment of rent of quarters restored to Railway Company.					
Col. 6.—Carry-over of claims to 1933-34.					
C. 10.—Deduct—Lump reduction on account of retirement.					
Non-voted	-5,700	..	+5,700	+5,700	..
Fully realised.					
Voted	-19,200	..	+19,200	+19,200	..
Fully realised.					
D.—Criminal Intelligence Department:					
D. 1.—Police Force	22,600	22,032	+332	+330	+2
D. 2.—Office Establishment	4,300	4,041	-259	-260	+1
D. 3.—Allowances, Honoraria, etc.	2,300	1,616	-685	-660	-25
Col. 5.—Reduction in the rate of cycle allowance and less touring.					
D. 4.—Supplies and Services and Contingencies	1,800	1,519	-281	-260	-21
E.—Miscellaneous—Grants-in-aid	400	266	-134	-130	-4
Totals	(Non-voted) 33,500	29,835	-3,664	-3,650	-14
	(Voted) 3,06,600	3,02,003	-4,497	-2,630	-1,977

ACCOUNT II.—POLITICAL (All Non-voted).

A.—Political Agents:

A. 1.—Pay of Officers

O. 2,12,000	S. (a) 4,750	2,16,750	1,80,109	-36,641	-37,529	+379
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Col. 5.—Amalgamation of the Western Rajputana States Agency with the Jaipur Residency.

A. 2.—Pay of Establishments

O. 1,44,300	S. (b) 5,640	1,49,940	1,26,460	-23,480	-23,290	-190
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A. 3.—Allowances, Honoraria,
etc.

O. 55,400	S. (c) 2,440	58,840	49,972	-8,868	-2,040	-6,838
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Col. 5.—See A. 1. Also abolition of the Kotra Assistantcy. Col. 6.—Adjustment of the cost of passage of officer on Foreign Service in the appropriation for "Political".

(a) Sanctioned in January.

(b) Sanctioned in August—Rs. 900 and January Rs. 6,580.

(c) Sanctioned in August—Rs. 40 and January Rs. 1,480.

ACCOUNT II.—POLITICAL—concl'd.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appro-	Expendi-	Saving —	reappro-	unadjusted
	ption	tute		priation	+ or —
	Ra.	Ra.	Ra.	Ra.	Ra.
A. 4.—Supplies and Services	15,500	17,756	-744	-690	-54
A. 5.—Contingencies	38,000	34,781	-3,219	-2,680	-539

Col. 5.—See A. 3.

A. 6.—Grants-in-aid, Contributions,
etc.

O.					
S. (a)	1,550	1,550	3,945	+2,395	+2,410

Col. 5.—Adjustment of arrear passage contribution.

A. 7.—Deduct—Charges recovered
from other Governments,
Departments, etc.

	-600	-38	+562	+450	+112
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Col. 5.—Abolition of a post and consequent short recovery. Col. 6.—Non-recovery before the close of the year.

A. 8.—Deduct—Lump reduction
on account of retrenchment

O. — 31,000 }					
S. (a) 15,400 }	-65,600	..	+65,600	-65,600	..

Fully realised.

B.—Miscellaneous:

B. I.—Mina Corps:

B. I (1).—Pay of Officers	40,100	40,984	+884	+890	-6
B. I (2).—Pay of Establishment	66,500	65,360	-1,060	1,750	+310

Cols. 5 and 6.—The cut of Rs. 3,000 within the sub-head was not fully realised.

B. I (3).—Allowances, Honoraria,
etc.

O. 29,400 }					
S. (a) 4,130 }	33,530	31,816	-1,714	-1,700	-14

Col. 5.—Less touring and smaller expenditure on grain compensation allowances owing to fall in price.

B. I (4).—Supplies and Services 11,000 8,514 -2,486 -2,410 -46

Col. 6.—Mainly postponement of repairs to and replacement of arms, and recovery of cost of stores returned to Arsenal.

B. I (5).—Contingencies 5,900 6,315 +415 -138 +33

B. I (6).—Grants-in-aid, Contributions, etc. 600 600

B. I (7).—Establishment and other charges paid to other Governments, etc. 600 226 -374 -150 -24

B. I (8).—Deduct—Lump reduction on account of retrenchment -400 .. +400 +400 ..

Fully realised.

B. II.—Other charges 10,900 14,558 +4,558 +2,000 +2,368

Cols. 5 and 6.—Certain debits for customs duty on military stores raised after the close of the year.

C.—Entertainment Charges 100 1,203 +7,103 .. +1,103

Col. 6.—Debits raised by Military Department after close of the year.

Total	Gross	5,85,570	5,85,537	+127	+2,950	-2,823
	Deductions	-600	-38	+562	+450	+112
	Net	5,84,910	5,85,599	+650	+3,400	-2,711

(a) Sanctioned in January

ACCOUNT III.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head,	Final Appropriation,	Actual Expenditure,	Excess + Saving —,	Net reappropriation or surrender,	Remainder un-adjusted + or —,	
					Rs.	Rs.
A.—Land Revenue :						
A. 1.—Pay of Establishments	4,300	3,939	-361	-350	—11	
A. 2.—Other Charges	1,100	1,066	-34	-30	—4	
B.—Excise :						
B. 1.—District Executive Establishment :						
B. 1 (1).—Pay of Establishments	1,200	1,200	..	..	..
B. 1 (2).—Other Charges	400	336	-64	-60	—4	
B. 2.—Excise Bureau :						
B. 2 (1).—Pay of Establishments	35,700	21,509	-14,191	-14,570	+379	
Col. 5.—Retrenchment.						
B. 2 (2).—Secret Expenses	1,200	1,080	-111	-111	—1	
B. 2 (3).—Other Charges	22,000	10,000	-11,100	-10,320	+180	
Col. 5.—Retrenchment.						
B. 2 (4).—Deduct—Lump reduction on account of retrenchment	—25,000	..	+25,000	+25,000	..	
Fully realised.						
C.—Administration of Justice :						
C. 1.—Pay of Officers	7,400	7,340	-60	—60	..	
C. 2.—Pay of Establishments	1,700	1,703	+3	+10	—7	
C. 3.—Other Charges	10,200	10,851	+651	+720	—69	
Col. 5.—Reduction of Rs. 800 in the provision for excessive.				Judicial Contingencies	proved	
D.—Ecclesiastical :						
D. 1.—Pay of Establishments	400	384	-16	—10	—6	
D. 2.—Other Charges	1,700	1,620	-80	—80	..	
E.—Education :						
E. 1.—University :						
E. 1 (2).—Grants to Non-Government Arts Colleges	52,400	52,382	-18	—10	—8	
E. 2.—Grants-in-aid to Non-Government Secondary and Primary Schools	38,900	36,660	-2,240	—2,220	—20	
E. 3.—Scholarships	700	702	+2	+40	—38	
F.—Medical :						
F. 1.—Pay of Establishments	5,100	4,273	-827	—840	+13	
F. 2.—Other Charges	800	283	-517	—520	+3	
F. 3.—Mental Hospital	500	282	-218	—230	+12	
G.—Public Health :						
G. 1.—Pay of Establishments	2,400	..	—2,400	—2,400	..	
Temporary establishment not entertained.						
G. 2.—Other Charges	300	..	—300	—300	..	
I.—Miscellaneous :						
I. 1.—Pay of Establishments	900	730	-161	—160	—1	
I. 2.—Other Charges						
Non-voted	47,000	47,232	+232	+350	—98	
Voted	2,700	2,280	-420	—410	—10	
Totals.	{ Non-voted	1,01,500	1,01,638	+138	+250	—112
	{ Voted	1,12,300	1,03,582	-7,348	-7,410	+62

Note.

The estimating and current control of expenditure under this grant continues to be good. The excess under Sub-head B. 2 of Account II, was due to adjustments of debits for customs duty on Military Stores after the close of the year. Every effort, it is reported, is being made to avoid excess in future.

GRANT No. 84.—CENTRAL INDIA.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Savings—		Net re-apportionment or adjusted surrender.	Remaining unadjusted + or —
			Rs.	Rs.		
Account I.—Direct Demands on the Revenue.						
Non-voted	69,700	66,180	—3,520	—3,559		+39
Voted	49,200	39,059	—10,141	—10,261		+120
Account II.—Police.						
Non-voted	10,850	11,727	+877	+707		+170
Voted	1,63,800	1,54,267	—9,533	—9,325		—108
Account III.—Political						
.	4,56,082	4,65,729	+9,647	+7,959		+1,688
Account IV.—Other Expenditure Heads.						
Non-voted	75,325	70,829	—4,496	—5,107		+611
Voted	1,75,000	1,64,820	—20,180	—19,842		—538
Totals . . . { Non-voted	6,11,957	6,14,465	+2,508	..		+2,608
Voted	3,88,000	3,48,146	—30,854	—30,228		—626

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Net reappropriation	Remainder unadjusted or surrendered.	— or —.
			Saving —			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue:						
A. 1.—Assignments { Non-voted. 25,400 25,424 +24	2,200	2,182	-18	+24	-17	-1
B.—Excise:						
B. 1.—District Executive Establishment:						
B. 1 (1).—Pay of Officers . 24,300 24,570 +270 +376 -105						
B. 1 (2).—Pay of Establishments 21,300 20,755 -545 -788 +243						
B. 1 (3).—Allowances, Hono- raria, etc.						
Non-voted . . 1,400 2,052 +652 +653 -1						
Voted . . 1,500 1,505 +5 -10 +15						
B. 1 (4).—Supplies and Services 7,100 5,977 -1,823 -1,800 -23						
Col. 5.—Mainly smaller purchase of opium owing to transfer of Manpur Pargana to Indore Durbar and reduced consumption of opium.						
B. 1 (5).—Contingencies . 2,800 2,809 +9 +100 -91						
B. 1 (6).—Grants-in-aid, Con- tributions, etc. 600 600						
B. 2.—Compensations						
Non-voted . . 18,000 13,359 -4,611 -4,611 ..						
Col. 5.—Mainly less revenue realisation and change in the basis of calculation for payment of compensation.						
Voted . . 200 210 +10 +10 ..						
B. 3.—Other Charges . . 300 105 -195 -100 -95						
C.—Stamps . . . 1,400 1,340 -60 .. -60						
D.—Forest:						
D. 1.—Pay of Establishments . . 5,700 2,578 -3,122 -3,310 +188						
Col. 5.—Cession of Manpur Pargana to the Indore Durbar.						
D. 2.—Other Charges . . 5,100 1,397 -3,703 -3,704 +1						
See D. 1.						
D 3.—Interest on capital outlay.						
O. 200 } S. (a) 200 } .. 145 +145 .. +145						
D. 4.—Share of Capital Char- ges financed from ordi- nary revenues . . 800 237 -543 -542 -1						
See D. 1.						
E.—Registration . . . 800 644 -156 -100 -56						
Totals . { Non-voted . 69,700 66,180 -3,520 -3,559 +39	40,200	30,059	-10,141	-10,201	+120	

(a) Sanctioned in January.

ACCOUNT II.—POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A₄—District Executive Force—District Police:					
A. 1.—Pay of Officers.					
<i>Non-voted</i> O. 11,100					
S. (b) 1,650	9,450	9,550	+80	-100	+180
Voted	8,800	9,419	+619	+665	-46
A. 2.—Police Force	11,10,600	11,12,199	-7,401	-7,325	-76
Col. 5.—Cession of Manipur Pargana to the Indore Darbar.					
A. 3.—Office Establishment	11,000	10,252	-748	-805	+57
A. 4.—Allowances, Honoraria, etc.					
<i>Non-voted</i>	800	1,591	+791	+800	-9
Voted	8,800	7,861	-1,139	-1,000	-139
A. 5.—Supplies and Services, and Contingencies. -	15,300	14,436	-864	-860	-4
A. 6.—Grants-in-aid, contribu- tions, etc.					
<i>Non-voted</i>	600	606	+6	+7	-1
Voted	300	300	..	..
Totals; Non-voted	10,550	11,727	+877	+707	+170
Voted	1,63,800	1,54,267	-9,533	-9,325	-208

ACCOUNT III.—POLITICAL. (*All Non-voted*).

A.—Political Agents :					
A. 1.—Pay of Officers	2,33,700	2,12,990	-11,610		-11,61
Saving was reserved to meet the lump reduction of Rs. 44,000 (sub-head A. 8).					
A. 2.—Pay of Establishments	1,27,900	1,23,873	-4,027	+1,215	-6,242
See A. 1.					
A. 3.—Allowances Honoraria, etc.	40,200	34,819	-5,381	+276	-5,657
See A. 1.					
A. 4.—Supplies and Services	5,900	18,097	+12,197	+13,365	-1,168
Col. 5.—Mainly for transfer of Jail Factory provision from sub-head A. 6 (Rs. 12,000).					
Col. 6.—Smaller expenditure on Jail Factory contingencies, cost of medicines, etc., mainly.					
Final saving reserved to meet the lump cut under A. 8.					
A. 5.—Stores Expenses	100		-100	..	-100
Necessity for payment did not arise.					
A. 6.—Contingencies.	71,400	44,520	-22,880	-7,997	-14,883
Col. 5.—Mainly for reasons under A. 4 (Rs. 12,000) set off in part by additional provision transferred from other heads to meet the lump cut (A. 8). Col. 6.—Savings reserved against the lump reduction.					
A. 7.—Grants-in-aid, Contribu- tions, etc.	1,200	851	-349	..	-549
Under contributions for cost of passage.					
A. 8.—Deduct—Lump reduction on account of Retrenchment.					
O. —4,000					
S. (b) 5,052	-3,918	..	+33,918	..	+33,918
Partly realised.					
B.—Miscellaneous	23,900	26,536	+2,636	+1,200	+1,536
Col. 6.—Debit on account of customs duty adjusted after close of the year.					
C.—Entertainment Charge	300	943	-643	..	+213
Total	4,56,082	4,65,729	+9,647	+7,939	+1,683

(1) Sanctioned in March.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —	Net reappro- priation or surrend- er.	Remainder up- adjusted or surrend- er.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—General Administration—District Establishment:					
A. 1.—Charges of Manpur Pergana:					
A. 1 (1).—Pay of Establish- ments	9,700	4,304	—5,396	—5,610	+223
Col. 6.—Cession of Manpur Pergana to Indore Durbar.					
A. 1 (2).—Other Charges	2,400	1,356	—1,044	—1,062	+18
	See A. 1 (1).				
B.—Administration of Justice:					
B. 1.—Civil and Sessions Courts					
B. 1 (1).—Pay of Officers	18,100	18,135	+35	—231	+256
B. 1 (2).—Pay of Establish- ments	14,500	14,625	+125	+122	+23
B. 1 (3).—Other Charges	Non-voted 500	827	+327	..	+327
	Unanticipated travelling charges.				
	Voted 4,400	4,787	+387	+496	—108
B. 1 (4).—Establishment charges paid to other Governments, Depart- ments, etc.	4,200	3,780	—420	..	—420
C.—Jails and Convict Settlements:					
C. 1.—Pay of Establishments	400	384	—16	..	—16
C. 2.—Other Charges	800	445	—355	—322	—33
D.—Ecclesiastical:					
D. 1.—Ecclesiastical Establishments—Church of England:					
D. 1 (1).—Pay of Officers	O. 16,400 S. (b) —935	15,455	15,590	+125	.. +125
D. 1 (2).—Pay of Establish- ments	1,400	1,209	—191	—190	—1
D. 1 (3).—Other Charges	5,600	4,360	—1,240	—4,359	+99
Col. 6.—Provision for cost of passages not required.					
D. 2.—Ecclesiastical Establish- ments—Other Churches:					
D. 2 (1).—Pay of Establish- ments	200	183	—12	—12	..
D. 2 (2).—Other Charges	100	185	+85	+85	..
D. 3.—Cemetery Establishment:					
D. 3 (1).—Pay of Establish- ments	900	914	+14	..	+14
D. 3 (2).—Other Charges	900	769	—131	—125	—6
E.—Education:					
E. 1.—Grants-in-aid to Non- Government Secondary Schools					
Non-voted	47,000	46,374	—626	—626	..
Voted	28,100	29,005	+905	+496	+2,410
Col. 6.—Rs. 2,410 wrongly surrendered, apparently inadvertently.					
E. 2.—Grants-in-aid to Non- Government Primary Schools	33,700	28,113	—5,587	—3,935	—1,652
	Savings known too late for surrender.				
E. 3.—Inspection, Scholarships and Miscellaneous Expenditure:					
E. 3 (1).—Pay of Officers	1,800	2,200	+400	+500	—100
E. 3 (2).—Pay of Establish- ments	700	1,079	+379	+500	—121
E. 3 (3).—Other Charges	2,100	1,300	—800	—405	—395
Three scholarships not drawn during the year.					
(1) Sanctioned in March.					

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concl.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropriation unadjusted or surrendered.	Remainder + or -.
			Rs.	Rs.		
F.—Medical:						
F. 1.—Medical Establishment:						
F. 1 (1).—Pay of Officers						
Non-voted O.	600					
S. (5) —500 }	260	413	+153	+100	+53	
Voted		233	+233	+260	-27	
F. 1 (2).—Pay of Establishments	3,600	3,580	-20		-20	
F. 1 (3).—Other Charges	1,300	1,054	-246	-190	-56	
F. 2.—Hospitals and Dispensaries:						
F. 2 (1).—Pay of Establishments	12,300	11,541	-759	-849	+90	
F. 2 (2).—Grants-in-aid to Medical Institutions	22,100	18,989	-3,111	-3,111		
Cession of Manpur Pergana to Indore Durbar.						
F. 2 (3).—Other Charges	7,400	6,131	-1,269	-582	-687	
F. 3.—Grants for Medical purposes	600	610	+10	..	+10	
F. 4.—Mental Hospital	700	676	-24	-124	..	
G.—Public Health:						
G. 1.—Expenses in connection with Bubonic Plague	200	..	-200	-200	..	
Absence of epidemics.						
I.—Miscellaneous Departments:						
I. 1.—Pay of Establishments	400	257	-143	-115	-28	
I. 2.—Other Charges	600	201	-399	-398	-1	
J.—Miscellaneous:						
J. 1.—Grants-in-aid	5,900	1,780	-4,120	-4,250	-130	
Col. 5.—Mainly for cession of Manpur Pergana to Indore Durbar and the impending retrocession of Satna to Rewa Durbar (Rs. 3,750).						
J. 2.—Other Expenditure	1,000	355	-645	-611	-34	
Totals { Non-voted	75,325	70,829	-4,496	-5,107	+611	
Totals { Voted	1,75,000	1,54,820	-20,180	-19,642	-538	

NOTE.

The improvement in control of expenditure noticed in last year's account (see Important Comment on page 315 of the 1931-32 Report) has been maintained. The final saving in the voted section is 0·2 per cent of the final appropriation (column 2) against 2·2 per cent in 1931-32 and in the non-voted section, the percentage of final excess to final appropriation is 0·4 against 1·6 in previous year.

(b) Sanctioned in March.

GRANT No. 85.—HYDERABAD.

Account.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation un- or adjusted		Remainder surren- dered + or —.
				Rs.	Rs.	
<i>Account I.—Political</i>	<i>Gross</i>	2,46,500	2,68,874	+22,374	+15,385	+6,989
	<i>Deductions</i>	-20,700	-18,598	+2,102	+2,100	+2
	<i>Net</i>	2,25,800	2,50,276	+24,476	+17,485	+6,991
<i>Sub-head A. 3.—The final excess of Rs. 3,472 against the modified appropriation of Rs. 34,350 is due to adjustment of the cost of journey by the Hon'ble the Resident in March. Provision not made under a misapprehension.</i>						
<i>Sub-head B.—The final excess of Rs. 3,748 against the modified appropriation of Rs. 16,115 is due to belated debits by Military Department on account of customs duty on stores supplied to H. E. H. the Nizam's Government.</i>						
<i>Account II—</i>	<i>Non-voted</i>	3,47,630	3,26,613	-21,017	-17,485	-3,532
<i>Other Expenditure Heads</i>	<i>Voted.</i>	2,71,000	2,56,658	-14,342	-1,400	-12,942
	<i>Non-voted</i>	5,94,130	5,95,487	+1,357	-2,100	+3,457
<i>Totals</i>	<i>Gross</i>	-20,700	-18,598	+2,102	+2,100	+2
	<i>Deductions</i>	5,73,430	5,76,889	+3,459	.	+3,459
	<i>Net</i>	2,71,000	2,56,658	-14,342	-1,400	-12,942

ACCOUNT I.—POLITICAL (all Non-Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation un- or surrendered		Remainder un- adjusted + or —.
				Rs.	Rs.	
<i>A.—Political Agents :</i>						
<i>A. 1.—Pay of Officers.</i>						
<i>O.</i>	1,12,400					
<i>S. (a) —3,500</i>	1,08,900	1,10,240	+1,340	..	..	+1,340
<i>Col. 6.—Pay for March paid in March.</i>						
<i>A. 2.—Pay of Establishments.</i>	79,400	82,932	+3,532	+3,530	..	+32
<i>A. 3.—Allowances, Honoraria, etc.</i>	32,000	37,422	+5,422	+2,350	..	+3,472
<i>Col. 6.—Mainly for the cost of a journey by Hon'ble the Resident in March. Provision not made under the misapprehension that the charge will appear in 1933-34 accounts.</i>						
<i>A. 4.—Supplies and Services.</i>	9,100	4,186	-4,914	-3,150	..	-1,764
<i>Col. 6.—Under maintenance of motor car and maintenance and renewal charges of agency and residency furniture.</i>						
<i>Col. 6.—Renewal of linen, glass, etc., postponed.</i>						
<i>A. 5.—Secret Expenses</i>	300	90	-210	-100	..	-110
<i>A. 6.—Contingencies</i>	11,700	12,036	+336	+50	..	+286
<i>A. 7.—Grants-in-aid, Contributions, etc.</i>	600	1,474	+874	+770	..	+104
<i>A. 8.—Deduct—Charges recovered from other Governments, Departments, etc.</i>						
		-20,700	-18,598	+2,102	+2,100	+2
<i>B.—Miscellaneous :</i>						
<i>O.</i>	2,100					
<i>S. (b) —2,100</i>	4,200	15,963	+15,663	+11,915	..	+3,743
<i>Col. 5.—Mainly for customs duty on stores supplied to H. E. H. the Nizam's Government. A fluctuating item of payment depending on the requirements of other Governments.</i>						
<i>Col. 6.—Belated debits by the Military Department. It is reported that for the future steps have been taken to ascertain the liabilities on this account beforehand.</i>						
<i>C.—Entertainment Charges</i>	300	182	-118	..	..	-118
<i>Certain anticipated debits were not received from the Military Department.</i>						
<i>Totals</i>	<i>Gross</i>	2,46,500	2,68,874	+22,374	+15,385	+6,989
	<i>Deductions</i>	-20,700	-18,598	+2,102	+2,100	+2
	<i>Net</i>	2,25,800	2,50,276	+24,476	+17,485	+6,991

(a) Sanctioned in January—Rs. 2,500 and March—Rs. 1,000.

(b) Sanctioned in March.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final	Actual	Excess +	Net reappro-	Remainder
	Appro- priation.	Expendi- ture.	Saving —	priation or surrender.	un- adjusted + or —
A.—Land Revenue	Rs. 200	Rs. 25	Rs. —175	Rs. —50	Rs. —125
Col. 5.—Certain pension, in lieu of resumed land, was not drawn.					
B.—Stamps	100	50	—50	—45	—5
C.—Registration :					
C. 1.—Pay of Establishments	100	84	—16	—15	—1
D.—Administration of Justice	3,800	2,831	—969	—400	—569
Col. 5 and 6.—Over-estimated. A fluctuating item depending on numbers of railway cases brought to court.					
E.—Police :					
E. 1.—District Executive Force—District Police—Hyderabad Amalgamated Police :					
E. 1 (1).—Pay of Officers					
Non-voted. O. 9,900 }					
S. (c) —1,100 }	8,800	8,910	+110	+180	—70
Voted	7,000	7,903	+903	+870	+33
E. 1 (2).—Pay of Establish- ments	1,64,700	1,63,341	—1,359	—910	—449
Col. 5.—Vacancies unfilled, owing to rendition of the Residency Bazar to H. E. H. the Nizam's Government.					
E. 1 (3).—Allowances, Hono- raria, etc.					
Non-voted	2,000	906	—1,094	—540	—254
Col. 5.—Under travelling charges.					
Voted	24,000	20,956	—3,014	—2,800	—214
Col. 5.—Under house-rent and other allowances. See E. 1 (2). Certain members of Police Force were provided with rent-free quarters.					
E. 1 (4).—Supplies and Services and Contingencies	18,900	17,475	—1,425	—1,330	—95
E. 1 (5).—Grants-in-aid, Con- tributions, etc.	600	600	..	..	..
E. 2.—District Executive Force— Other Police	10,700	..	—10,700	..	—10,700
Pay of the Frontier Chowkidari Establishment left undrawn since October 1931. It is reported that funds could not be surrendered as the question of abolishing the force was under consideration of H. E. H. the Nizam's Government.					
E. 3.—Hyderabad Railway Police :					
E. 3 (1).—Pay of Officers	25,100	25,034	—66	..	—66
E. 3 (2).—Pay of Establishments.					
O. 2,00,000 }					
S. (d) —5,670 }	1,94,330	1,80,648	—13,682	—9,330	—4,352
Col. 1 and 5.—Reduction mainly for abolition of posts. Col. 6.—Partly for vacancies unfilled. See Note 2.					
E. 3 (3).—Allowances, Honoria, etc.	21,400	20,828	—572	—1,100	+528
Col. 5.—Retrenchment. Col. 6.—Excessive reduction. See Note 2.					
E. 3 (4).—Supplies and Services and Contingencies	54,300	49,634	—4,666	—7,100	+2,434
Col. 5.—Result of retrenchment. Col. 6.—Belated debits by Railway Department on account of rents, rates and taxes. See Note 2.					
E. 3 (5).—Secret Expenses	600	783	+183	+200	—17
E. 3 (6).—Grants-in-aid, Contri- butions, etc.	600	600	..	..	..

(e) Sanctioned in March.
(d) Sanctioned in January.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*concld.*

Major Head and Sub-head.	Final Approp- riation.	Actual Expendi- ture.	Excess + saving—		Reappro- priation or surrender.	Remainder un- adjusted + or —
			Ra.	Ra.		
E.—Police— <i>concld.</i>						
E. 4.—Works	200	..	—200	—120	—80	
	A contingent provision.					
F.—Ecclesiastical:						
F. 1.—Ecclesiastical Establishments:						
F. 1 (1).—Church of England—						
Pay of Chaplains.						
O. 22,000						
S. (6) 100	21,500	21,575	—25	..	—25	
F. 1 (2).—Church of England—						
Pay of Establishmentsmen	200	144	—56	—50	—6	
F. 1 (3).—Church of England—						
Other Charges.	7,100	5,432	—1,668	—445	—1,523	
Col. 6.—Under cost of passages.	Bills received too late for payment in 1932-33.					
F. 1 (4).—Church of Scotland—						
Pay of Chaplains.	1,400	3,496	+2,096	+2,110	—14	
Col. 5.—Posting of a Chaplain not originally anticipated.						
F. 1 (5).—Church of Scotland—						
Other Charges.	3,400	1,243	—2,157	—2,030	—127	
Col. 5.—Provision for cost of passages was not required.						
F. 2.—Cemetery Establishments	3,000	3,956	+956	+920	+36	
G.—Education:						
G. 1.—Grants-in-Aid to Non-Government Secondary, Primary and Special Schools and for encouragement of literature.	30,400	30,288	—112	—100	—12	
G. 2.—Inspection and Miscellaneous Expenditure:						
G. 2 (1).—Pay of officers.	1,100	1,050	—50	..	—50	
G. 2 (2).—Other Charges.	100	50	—50	—50	..	
H.—Medical:						
H. 1.—Grants-in-aid	7,000	7,000	..	..	..
H. 2.—Establishment charges paid to other Governments, Departments, etc.	200	..	—200	—200	..	
I.—Public Health:						
I. 1. 2.—Other Charges	260	924	+724	+750	—26	
Col. 5.—For non-recoverable hunting advances owing to outbreak of plague.						
J.—Miscellaneous:						
Non-voted	2,900	2,324	—576	..	—76	
Voted	2,300	4,651	+2,351	+3,000	+649	
Col. 5.—To meet losses owing to fluctuations in the rate of exchange. Transactions of the Residency are carried on partly in local currency. Col. 6.—Less loss than anticipated. The Secunderabad Abkari Fund could meet much of its liabilities from money realised from investments released.						
Totals	(Non-voted)	3,47,630	3,26,513	—21,017	—17,485	+3,532
	Voted	2,71,000	2,56,658	—14,342	—1,400	+12,942

NOTES.

1. The large voted saving occurs mainly in Account II. under sub-head E. 2. It has been explained by the local administration that the pay of the Frontier Chowkidari Force remained undrawn in 1932-33 also, as the question of abolishing the Force was under correspondence with H. E. H. the Nizam's Government. In the non-voted section, excess occurs mainly in Account I. under sub-head B, as certain liabilities on account of customs duty on military stores supplied to Indian States were not foreseen.

2. Account II.—sub-head E. 3.—The estimating and control of expenditure under this sub-head do not seem to have improved. Savings have occurred under sub-head E. 3 (2), which could have been foreseen and offered for surrender in time. Under Sub-head E. 3 (3) the reduction was excessive and under the sub-head E. 3 (4), the liabilities might apparently have been foreseen.

Recoveries from His Exalted Highness the Nizam's Government and certain Railways on account of the Hyderabad Railway Police for the period ending September 1932 have been made in full. Dues for the subsequent half year are being recovered (February 1934).

GRANT No. 85A.—ADEN.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess Savings	Net reappro- priation or surrender		Remainder un- adjusted + or —				
				Rs.	Rs.					
A.—Excise :										
A. 1.—Pay of Establishment										
O.	13,000									
S. (a)	1,100									
		14,100	13,354	—746	..	—746				
A. 2.—Allowances, Honoraria, etc.		3,800	3,797	—93	—	—93				
A. 3.—Contingencies		1,200	1,210	+10	..	+10				
A. 4.—Cost of opium supplied										
O.										
S. (a)	2,600									
		2,600	1,701	—899	..	—899				
Price of opium miscalculated. See Important Comments.										
B.—Stamps		1,000	826	—174	—49	—125				
C.—Registration :										
C. 1.—Pay of Establishment										
O.	200									
S. (a)	1,200									
		1,400	1,536	+136	+180	—44				
C. 2.—Allowances, Honoraria, etc.		300	317	+17	+20	—3				
C. 3.—Contingencies		500	193	—307	—200	—107				
D.—Jails and Convict Settlements :										
D. 1.—Pay of Officers		2,900	1,080	—1,820	..	—1,820				
Pay of Jailer was provided under this sub-head instead of under D. 2. See Important Comments.										
D. 2.—Pay of Establishment		7,600	8,508	+908	..	+908				
See D. 1.										
D. 3.—Allowances, Honoraria, etc.		1,300	1,110	—190	..	—190				
D. 4.—Contingencies		12,200	8,150	—4,050	—693	—3,357				
Col. 5.—Favourable contract rates for articles of diet and fall in jail population. See Important Comments.										
D. 5.—Jail manufacture		1,000	702	—298	..	—298				
Smaller purchase of raw materials.										
E.—Police :										
E. 1.—District Executive Force—District Police :										
E. 1 (1).—Pay of Officers										
O.	22,300									
S. (b)	800									
		23,100	23,745	+535	+1,100	—517				
E. 1 (2).—Pay of Establish- ment		2,01,300	1,87,782	—13,518	—11,512	—2,006				
E. 1 (3).—Allowances, Hono- raria, etc.										
Non-voted O.	5,700									
Voted O.	20,500									
S. (a)	3,100									
		23,600	28,027	+4,427	+5,800	—1,363				

(a) Voted in March,

(b) sanctioned in January.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—		Net reappropriation or surrender.	Remainder unadjusted — or —
			Rs.	Rs.		

E.—Police—contd.

E. 1 (4).—Contingencies						
O.	40,900					
S. (a)	500					
		41,400	40,353	—1,047	+2,333	—3,380

Col. 6.—Over-estimation. Additional appropriation was unnecessary. See Important Comments.

E. 1 (5).—Establishment charges recovered from other Governments, Departments, etc.						
O.			—436	—436		—436
S. (a)						

See Important Comments.

E. 1 (6).—Grants-in-aid, contributions, etc.						
O.		569	+569	..		+569
S. (a)						

See Important Comments.

E. 2.—Other Police						
O.	44,300	44,115	—185	+3,370	—3,555	

Col. 6.—Over-estimation. Additional appropriation was unnecessary. See Important Comments.

F.—Medical—Hospitals and Dispensaries:

F. 1.—Pay of Officers						
O.	5,400	5,400	..	..	..	..
F. 2.—Pay of Establishment						
O.	11,000					
S. (a)	2,400					

F. 3.—Allowances, Honoraria, etc.						
O.	13,800					
S. (a)	600					

F. 4.—Contingencies						
O.	19,800					
S. (a)	1,300					

Fewer patients than anticipated. See Important Comments.

F. 5.—Grants-to-Hospitals and dispensaries						
O.	..	..	1,475	+1,475	..	+1,475

Provision not made through oversight. See Important Comments.

G.—Public Health:

G. 1.—Pay of Establishments						
O.	1,000	814	—186	..	..	—186
G. 2.—Other charges						
O.	6,000	4,809	—1,191	..	..	—1,191

Absence of epidemics.

H.—Agriculture:

H. 1.—Pay of Establishments						
O.	2,800					
S. (a)	200					

H. 2.—Allowances, Honoraria, etc.						
O.	100					
S. (a)	600					

H. 3.—Contingencies						
O.	100	76	—24	..	..	—24

(a) Voted in March]

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -	Not reappropriation or surrender.	Remainder unadjusted + or -	
					Rs.	Rs.
L—Miscellaneous Departments—Inspection of Steam Boilers						
O.	2,000	2,400	2,518	+118	..	+118
S. (a)	400					
J.—Miscellaneous :						
J. 1.—Donations for Charitable purposes :						
J. 1 (1)—Donations to Institutions	300	140	-160	..	-160	
J. 1 (2)—Other expenditure	1,700	1,652	-48	..	-48	
J. 2.—Charges on account of Vagrants ..	1,000	1,137	+137	..	+137	
The expenditure is of a fluctuating nature.						
J. 3.—Other charges ..	..	9	+9	+9	..	
Totals	{ Non-noted	28,850	29,037	+227	..	+227
	{ Gross	4,31,000	4,07,896	-23,104	..	-23,104
	{ Deduction	..	-436	-436	..	-436
	{ Net	4,31,000	4,07,460	-23,540	..	-23,540

IMPORTANT COMMENTS.

Prior to the 1st April 1932 the territory comprising the settlement of Aden and its Dependencies was included within the Presidency of Bombay and the subjects of administration relating thereto were generally divided between Central and Provincial according to the Devolution Rules. From the foregoing date, however, the territory has been constituted into a separate province and taken under the immediate authority and management of the Governor General of India in Council. As a result of this change all the subjects became central from the 1st April 1932. Expenditure on subjects which were formerly provincial and which became central from 1st April 1932 has been provided for in this Account.

2. The demand, which was the first of its kind, was based on details furnished by the Bombay Government but these details were defective in certain cases where expenditure on Aden had been merged in the General Accounts of the Bombay Government. The demand was also prepared at short notice with the result that provision was erroneously made under Sub-heads D. 1 and D. 2 and was altogether omitted under Sub-heads A. 4, E. 1 (5), E. 1 (6) and F. 5. Savings under D. 4 and F. 4 were not surrendered and reappropriations were made unnecessarily to Sub-heads E. 1 (4) and E. 2. The supplementary grant of Rs. 14,000 was unnecessary. Expenditure under F. 5 was not covered by reappropriation as it was thought by the controlling authority that the Government of India would provide funds on the strength of the revised estimates sent to them. Doubtless control and estimating will improve in future as the result of the experience of 1932-33.

GRANT No. 86.—EXPENDITURE IN ENGLAND UNDER THE CONTROL
OF THE SECRETARY OF STATE.

See also Home Auditor's Report.

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrende- r-ed + or —	Remainder un- adjusted + or —
			Rs.	Rs.		
A.—India Office Establishments:						
A. 1.—Salaries						
O. 25,70,000						
S. (a) 42,000	25,25,000	25,20,695	—7,305	..	—7,305	
A. 2.—Deduct—Recoverable from Home Government	—12,20,000	—12,20,707	—707	..	—707	
B.—India Office Expenses:						
B. 1.—Postage and Telegrams to India	89,000	95,076	+6,076	+7,000	—924	
Excess due to exceptional telegraphic correspondence, largely in connection with Reforms.						
B. 2.—National Health Insurance	6,000	4,154	—1,846	..	—1,846	
Saving caused by a claim delayed beyond the end of the year.						
B. 3.—Office Contingencies						
Non-voted	13,000	11,084	—1,916	..	—1,916	
Voted	1,82,000	1,89,161	—12,839	—10,000	—2,839	
Saving caused by economies in copying for legal cases.						
B. 4.—Miscellaneous Expendi- ture						
Non-voted	O. 8,000					
S. (a) 2,000	4,000	3,561	—439	..	—439	
Voted	..	3,000	1,261	—1,739	—1,739	
Saving due to economies in copying for legal cases.						
B. 5.—Deduct—Recoverable from Home Government	—1,21,000	—1,21,107	—107	..	—107	
C.—India Office Audit Establishment:						
C. 1.—Salaries						
O. 2,19,000	2,17,000	2,15,530	—170	..	—170	
S. (a) 2,000						
C. 2.—Deduct—Recoverable from Home Government	—42,000	—41,706	+294	..	+294	
C. 3.—Deduct—Chargeable to High Commissionee	—1,00,000	—1,00,000	..	..	..
D.—Expenditure in connection with the League of Nations:						
D. 1.—Grant-in-aid towards expenses of the Secretariat	12,58,000	13,04,874	+46,874	+47,000	—126	

In consequence of the worsening of the exchange rate as compared with that adopted for Budget Estimates the cost of the gold currency in which the Grant-in-aid is fixed exceeded the amount anticipated.

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation.	Remainder adjusted or surrendered.	+ or —.
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D.—Expenditure in connection with the League of Nations—concl'd.

D. 2.—Other Expenditure

Non-voted O.	42,000					
S. (a) —14,000	28,000	22,321	—5,679			—5,679

Estimates were based on the expenses of five delegates at Geneva; part of the saving resulted from the number being reduced to four. Entertainment expenditure was restricted in the interests of economy.

Voted	7,000	3,484	—3,516	—3,000	—516	
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See D. 2—Non-voted.

E.—Miscellaneous Civil Charges:

E. 1.—Customs	4,000	4,039	+99	+1,000	—61	
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Excess due mainly to unforeseen expenditure on fees to counsel for opinion in a legal case.

E. 2.—Taxes on Income	21,000	18,753	—2,247	—2,000	—247	
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E. 3.—Salt		987	+987	+1,000	—13	
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Expenditure represents pay for an extension of leave granted to an officer who had been expected to return to India in 1931-32.

E. 4.—Forest	1,000	93	—907	..	—907	
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E. 5.—General Administration : Administration in India :						
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Miscellaneous

Non-voted O.	16,000					
S. (a) 9,000	25,000	24,528	—472	..	—472	

Voted	49,000	45,023	—3,967	—4,000	—35	
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Saving caused by reduction of costs of examination of candidates for Indian Civil Service. Final excess could have been covered from saving under "Forest".

E. 6.—Administration of Justice

O. 47,990						
S. (a) 1,000	48,000	48,000	

E. 7.—Jails and Convict Settlements		5,073	+5,073	+5,000	+73	
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Expenditure includes Rs. 4,680 for leave pay and the balance is the cost of maintenance of convict. Final excess could have been covered from saving under "Forest". See Note.

E. 8.—Police

Non-voted O.						
S. (a) 1,000	1,000	1,000	87	—913	..	—913

Voted	3,000	2,870	—130	..	—130	
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E. 9.—Ports and Pilotage

O. 5,000						
S. (a) 3,000	2,000	1,882	—118	..	—118	

E. 10.—Scientific Departments

Non-voted O.	7,000					
S. (a) 5,000	12,000	11,683	—337	..	—337	

Voted	84,000	31,458	—52,542	—50,000	—2,542	
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Main items of saving were—"Fauna Indica" (Rs. 19,907); production slowed down to restrict expenditure. Imperial Institute (Rs. 16,000); contribution withheld. "Brahmi Inscriptions" and "Pali Tripitaka" (Rs. 20,000); work not completed. Part of the above savings was absorbed by exchange on a subscription, fixed in gold francs, which cost (Rs. 3,693) more than estimate.

E. 11.—Medical

Non-voted O.	12,000					
S. (a) 12,000	

Voted	2,000	928	—1,072	..	—1,072	
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A claim delayed beyond the end of the year resulted in saving.

E. 12.—Public Health	59,000	77,281	+18,281	+18,000	+261	
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Excess caused by increased expenses at Jeddah Agency and by exceptional expenditure on installation of an ice plant.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Net		
			Excess + Saving -	Unappro- priation or surrender.	Remainder adjusted + or -.
E.—Miscellaneous Civil Charges—contd.			Rs.	Rs.	Rs.
E. 13.—Agriculture	2,000	70	-1,930	-1,000	-930
Saving due to expenses of delegation having been met by the High Commissioner.					
E. 14.—Aviation					
Non-voted O.					
S.(a) 1,000 } 1,000	1,000	197	-803	..	-803
Voted	7,000	7,162	+162	..	+162
Excess, which could have been covered from saving under "Agriculture", caused by exchange on a subscription fixed in francs.					
E. 15.—Miscellaneous Depart-					
ments					
Non-voted	4,000	3,897	-103	..	-103
Voted	50,000	40,534	-9,466	-8,000	-1,466
Saving includes provision for publication of "English Factories" (Rs. 6,000), on which work was not completed. Balance is mainly due to cataloguing for India Office Library not completed.					
E. 16.—Mint	1,000		-1,000	-1,000	
E. 17.—Stationery and Printing	1,36,000	1,12,951	-23,049	-16,000	-7,049
Deduct—Contribution by Home Government	-46,000	-46,613	-613	..	-613
Saving of Rs. 53,333 caused by delay in bringing cyphers into use was partly counterbalanced by exceptional printing in connection with proposals for Reforms and by payment of Rs. 8,000 abort-claimed in 1931-32 for stationery.					
Miscellaneous:					
E. 18.—International Labour Conference					
Non-voted O.	8,000 }				
S.(a) -1,000 } 7,000	7,000	5,854	-1,146	..	-1,146
Voted	7,000	2,528	-4,472	-4,000	-472
Saving due to economies and to smaller advances to non-Government delegates than in previous years.					
E. 19.—Buoying and Lighting of coasts Conference.					
O. 4,000 }					
S.(a) -1,000 } 3,000	3,000	..	-3,000	..	-3,000
The Conference did not meet.					
E. 20.—Disarmament Conference					
Non-voted	64,000	54,461	+20,461	..	+20,461
The period during which the conference would be in session and the personnel of the delegation could not be forecast accurately when estimates were closed.					
Voted	22,000	22,758	+758	+4,000	-3,242
See E. 20—Non-voted.					
E. 21.—Indian Defence Tribunal					
Non-voted O.	..				
S.(a) 56,000 }	56,000	66,237	+8,237	..	+8,237
Indian members of the Tribunal drew pay in England for a longer period than that on which estimates were based.					
Voted O.					
S.(b) 31,000 }	31,000	40,284	+15,284	+6,000	+9,284
The amount of the supplementary grant was fixed on the basis that savings of Rs. 18,000 within Grant 86 would be available towards a total expenditure of Rs. 49,000 under this head. Final excess could have been met from savings elsewhere within the grant.					
E. 22.—Imperial Economic Conference.					
Non-voted O.	1,000 }				
S.(a) -1,000 }					
Expenditure brought to charge by High Commissioner. (Grant No. 87.)					
Voted	6,000	..	-6,000	-6,000	..
See E. 22—Non-voted.					
(a) Sanctioned in March.					
(b) Voted in March.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving.	Net reappropriation or surrender.	Remainder unadjusted + or -.
E.—Miscellaneous Civil Charges—concl.	Rs.	Rs.	Rs.	Rs.	Rs.
E. 23.—World Economic and Monetary Conference	..	1,602	+1,602	..	+1,602
Expenditure represents cost of representation on a preparatory Committee not foreseen.					
E. 24.—Indian Round Table Conference					
Non-voted O.					
S. (a) 10,000 {	40,000	29,581	-10,419	..	-10,419
Meetings of the Conference occupied a shorter period than had been assumed for estimates.					
Voted O.					
S. (b) 67,000 {	67,000	61,241	-5,759	..	-5,759
See E. 24—Non-voted.					
E. 25.—Secret Service Expenditure					
O. 1,07,000 {					
S. (a) 7,000 } 1,14,000 1,13,833 -567 .. -67					
E. 26.—Grants-in-aid	17,000	15,833	-1,167	-1,000	-167
A ten per cent. cut was applied to the grant for the last half of the year.					
E. 27.—Relief and repatriation of destitute Indians	13,000	26,811	+13,811	+14,000	-189
Of the excess Rs. 10,480 represents the cost of repatriations from Jeddah.					
E. 28.—Other charges					
Non-voted O.					
S. (a) —7,000 {	-7,000	-5,912	+1,088	..	+1,088
Voted	..	-6,854	-6,854	..	-6,854
Excess caused by subvention paid to enable the Report of the Indian Statutory Commission to be sold at a popular price.					
Exchange					
Non-voted O.					
S. (a) —7,000 {	-7,000	-5,912	+1,088	..	+1,088
Voted	..	-6,854	-6,854	..	-6,854
Totals { Non-voted { Gross 31,96,009 31,86,973 -9,027 .. -9,027					
Deductions. -13,62,000 -13,62,413 -413 .. -413					
Net 18,25,000 18,25,560 -9,440 .. -9,440					
Voted { Gross 21,81,000 21,53,715 -27,285 .. -27,285					
Deductions. -1,67,000 -1,67,720 -720 .. -720					
Net 20,14,000 19,85,995 -28,005 .. -28,005					

NOTE.

The expenditure recorded against certain heads of account in this Grant includes charges for leave pay. These charges cannot usually be forecast when the Budget is framed, as in most cases information regarding officers who may take leave is not then available in England.

(a) Sanctioned in March.

(b) Voted in March.

**GRANT No. 87.—EXPENDITURE IN ENGLAND UNDER THE CONTROL
OF THE HIGH COMMISSIONER.**

See also Home Auditor's Report.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —.	reappropriation or surrender.	unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—High Commissioner's Establishment (other than Education Department, Store Department and Trade Department):					
A. 1.—Salaries—General					
Non-voted	1,54,000	1,42,280	—11,720	—12,000	+280
Saving mainly "Emergency deductions from pay," which were allowed for separately in the Budget but which have been brought to account under this head, and salary of an Officer during the period of his deputation to the Imperial Economic Conference at Ottawa.					
Voted	2,59,000	2,58,773	+773	+3,000	—2,227
Additional appropriation sanctioned for pay of Temporary Staff for one week extra, owing to 53 pay days falling within the year. Excess anticipated on this account was, however, partly offset by savings due to salaries for March not drawn in that month.					
<i>Emergency deductions from pay</i>	—8,000		+8,000	+8,000	
Included in the accounts under "Salaries" (vide non-voted above), figure for which represents net payments.					
A. 2.—Salaries—Accounts Department					
Non-voted	1,74,000	1,71,373	—2,627	—2,000	—627
Mainly due to the retirement of an officer.					
Voted	2,79,000	2,74,413	—4,587	—4,000	—587
Saving due mainly to retrenchment of staff and emergency cuts in overseas allowance to members of the staff of Indian domicile.					
B.—High Commissioner's office Expenses:					
B. 1.—Postage and Telegrams to India	26,000	18,733	—6,267	—6,000	—267
Saving mainly in the provision for cost of telegrams, as the result of economy measures and principally the substitution of use of air-mail for cable.					
B. 2.—National Health Insurance	15,000	11,253	—3,747	—1,000	—747
Mainly due to the reductions made in the Temporary Staff.					
B. 3.—Office Contingencies,					
Non-voted	3,000	2,733	—267	..	—267
Voted	1,96,000	1,92,748	—3,252	..	—3,252

The items on which the more important savings occurred were (1) Cost of inland postage; (2) Gas, Electric Light and Power Supply; and (3) Rates on India House. The total saving on these accounts was about Rs. 7,723, but this was largely utilised to meet the cost of urgent repairs and decorations to India House.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving.	Net reappro- priation or surren- der.	Remainder un- adjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Education Department :					
C. 1.—Salaries					
Non-voted		3,640	+3,640	+4,000	-360
Allowances paid to certain officers of the Store Department in connection with the technical training of Indian students, which were formerly charged to sub-head E. 1, are now being debited to this head as from this year.					
Voted	74,000	73,493	-507	..	-507
C. 2.—Other Expenses	52,000	47,720	-4,280	..	-4,280
Saving due mainly to the proposal to publish an addendum to the last edition of "Students Handbook" being abandoned (Rs. 1,000), and charges which were due in March on account of rent and ground-rent of the Students' Hostel at Cromwell Road not being paid till April, owing to late submission of claims (Rs. 2,000).					
D.—Colonial Departmental Charges for issue of Leave Pay, etc.					
issue of Leave Pay, etc.	10,000	8,308	-1,692	-1,000	-692
Payments for departmental charges in respect of leave salaries and pensions issued by Colonial Governments on behalf of the Government of India have remained at a somewhat lower level as a result of continued decrease in the amounts disbursed.					
E.—Store Department :					
E. 1.—Salaries					
Non-voted	6,38,000	6,06,615	-31,387	-36,000	+4,615
Savings due to retrenchment. Unadjusted balance caused by a larger proportion of salaries for March being drawn in that month than was anticipated.					
Voted	5,20,000	5,14,788	-5,212	-3,000	-2,212
Savings due to retrenchment.					
E. 2.—Wages of Artificers, Labourers, etc.					
Labourers, etc.	1,86,000	1,78,268	-9,732	-3,000	-6,732
Reduction in the number of labourers employed.					
E. 3.—Professional Inspection of Stores					
Stores	4,28,000	3,98,280	-29,720	-27,000	-2,720
Mainly caused by less expenditure on account of miscellaneous inspection and analysis consequent on reduction in purchases of stores.					
E. 4.—Office contingencies, etc.					
Non-voted	40,000	25,554	-14,446	-10,000	-4,446
Travelling expenses of Inspecting Staff less than anticipated. This saving, however, was to some extent counterbalanced by increased expenditure incurred on account of travelling by "voted" officers.					
Voted	2,43,000	2,32,334	-10,666	-7,000	-3,666
Saving made up mainly of a combination of small savings in the contingent expenses of the Store Department, the chief of which were due to reduced expenditure on repairs and maintenance of the Store Department buildings and on gas, electric light and power supply and to reduction in the general rates on the building, partly offset by increase in expenditure on account of travelling of the Stores Inspectorate.					
F.—Trade Department :					
F. 1.—Salaries					
Non-voted	39,000	28,108	-10,892	-10,000	-892
Mainly due to deputation of the Trade Commissioner to the Imperial Economic Conference at Ottawa and appointment of the Deputy Trade Commissioner to act for the Trade Commissioner at Hamburg during leave of the latter.					
Voted	51,000	53,933	+2,933	+4,000	-1,067
Excess represents mainly salary of the Mineral Adviser, formerly charged to sub-head F. 2 voted, which is now classified under this head in accordance with arrangements made after the Budget was framed. This excess was, however, partly offset by savings resulting from reduction in the salary of the Timber Adviser as from 1st October 1932.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrend- er or un- adjusted	Remainder + or —
			Ru.	Ru.		

F.—Trade Department—concl'd.

F. 2.—Other Expenses

Non-voted . . .	3,000	1,320	-1,680	..	-1,680
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Reduction in expenditure on account of travelling.

Voted . . .	46,000	38,600	-9,400	-5,000	-4,400
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Rs. 5,667 of the saving was due to the revised classification of salary of the Mineral Adviser under sub-head F. 1 voted (q. v.) and the remainder mainly to reduction in travelling expenses of the Timber Adviser and miscellaneous expenses of the Department.

F. 3.—Trade Commissioner in Europe

Non-voted . . .	28,000	33,013	+5,013	+6,000	-287
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Due to additional expenditure on account of the appointment of an acting incumbent consequent on the grant of leave to the Trade Commissioner and exchange relief allowance granted to the latter after the Budget was framed.

Voted . . .	30,000	25,907	-4,093	-3,000	-1,093
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Substantial reductions made in expenditure on account of publicity and contingencies, resultant saving being, however, partly utilised for exchange relief allowance of the staff.

G.—India Office Audit Establishment
(portion relative to High Commissioner's work).

1,00,000 . . .	1,00,000
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H.—Deduct.—Recoveries:

H. 1.—Surcharges on Stores supplied to Commercial Departments of the Central Government . . .	-56,000	-20,317	+35,683	+33,000	+2,653
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Decrease in the recoveries budgeted for was mainly due to indents for State Railways stores falling considerably below the forecasts and partly to the writeback this year of departmental expenses levied in previous years on certain payments made in connection with State Railway contracts, which were not liable to the surcharge. Unadjusted balance mainly allowance retained for recoveries on account of stores supplied under certain heads which have now been declared to be not liable to surcharge for departmental expenses.

H. 2.—Surcharges on Stores supplied to Provincial Governments . . .	-1,20,000	-1,14,973	+5,027	+1,000	+4,027
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Shortage in recoveries mainly the result of fewer indents for stores for the Government of Burma than were forecasted. Unadjusted balance chiefly the consequence of small final savings in the Provincial stores estimates and carry-forward of liabilities.

H. 3.—Provincial Governments' share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc. . . .	-3,20,000	-3,01,760	+18,240	-2,000	+20,240
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Recoveries on this account decreased in consequence of reduction in cost of the establishment as a result of retrenchment and economies, the effect of which on these recoveries was overlooked when the grant was modified.

H. 4.—Provincial Governments' share of the cost of the High Commissioner's Education Department . . .	-2,14,000	-1,94,080	+19,920	+16,000	+3,920
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Due partly to a smaller proportion being borne by Provincial Governments owing to decline in the number of Provincial students on which the calculation of the recovery is based and partly to reduction which has been made in the cost of the department since the Budget grant was proposed resulting in corresponding reduction of the portion recovered.

H. 5.—Inspection charges on stores supplied on contracts placed in India . . .	-80,000	-46,780	+33,240	+34,000	-750
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Total value of contracts inspected by the Store Department was less than anticipated.

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess +	Net reappro- priation or surren-	Remainder un- adjusted + or -
			Saving —			Rs.	Rs.

I.—Miscellaneous Civil Charges :

I. 1.—Leave salary, etc., of Indian Establishments

Non-voted	O.	27,15,000					
	S. (a)	17,99,000	25,36,000	24,62,240	-73,760	-8,000	-55,760

Saving mainly provision for contingencies and partly due to adjustment under other heads in the final accounts of certain payments amounting to about Rs. 28,867, provision for which was retained in the grant under this head.

Voted		5,87,000	4,92,948	-94,052	-67,200	-26,852
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Expenditure much below the average, on which the grant was mainly based, the decrease apparently being largely due to the leave salaries of retrenched personnel being charged to a different grant.

D. 1. a.—Emergency deductions from pay

on-voted		-1,13,000	-1,29,067	-17,067	-20,000	+2,533
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In the absence of details regarding officers coming on leave and those whose leave-pay would be subject to the emergency cut, allowance was made in the Budget on the basis of an arbitrary percentage, agreed with Government, of the total budget provision for leave salary payments. This percentage figure, however, proved inadequate. Un-adjusted excess under "Non-voted" resulted mainly from the adjustment of leave salary payments in the final accounts, referred to under sub-head I. 1. Non-voted.

Voted		-31,600	-37,533	-6,533	-5,000	-1,533
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See Non-voted.

I. 2.—Allowances and fees to Scholars

and Probationers		57,000	67,240	+10,240	+11,000	-700
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A provision of Rs. 9,000 made in the High Commissioner's Budget estimates for scholarships chargeable to the major head "40. Stationery and Printing" was incorrectly included under sub-head I. 1 in the Demands for Grants. Allowing for this the excess was only Rs. 1,240, which was due to insufficient provision in the Budget to cover in full payments on account of a new scholarship awarded during the year under the major head "31—Education".

I. 3.—Expenditure in connection with appointments to Indian Services

Non-voted		1,947	+1,947	+2,000		-63
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Unforeseen expenditure mainly on account of return passage to India specially granted to the wife of an Officer.

Voted		7,000	3,567	-3,333	-2,000	-1,333
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Saving represents contingent provision made for possible recruitments. Apart from certain recruitments to the Aviation Service for which specific provision was made in the grant only one recruitment was demanded and the recruit's passage was not paid during this year.

I. 5.—Stationery and Printing:

Stationery, Printing and Book binding Charges		54,000	52,453	-1,547	-4,000	+2,453
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Expenditure has been kept down practically to the much lower level to which it was reduced last year in pursuance of economy. Further reduction anticipated this year did not however materialise, owing to unusually heavy claim for stationery articles. This accounted for the unadjusted excess.

I. 6.—Grants-in-aid		13,000	10,547	-2,453		-2,453
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Mainly provision for grants-in-aid to Indian students, not fully utilised. A sum of Rs. 2,667 only out of the Budget provision of Rs. 5,000 was disbursed on this account.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Net		
			Excess + Saving—	reappro. priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Miscellaneous Civil Charges—concl'd.					
1. 7.—Cape Town Conference					
Non-voted	7,600	7,600	+7,600	+8,000	-400
No expenditure forecasted under this sub-head.					
Voted	200	200	+200	+200	..
See Non-voted.					
1. 8.—Indian Tariff Board	853	853	+853	+1,000	-147
No expenditure forecasted under this sub-head.					
1. 9.—Indian States Enquiry Committee					
Non-voted	7,467	7,467	+7,467	+8,000	-533
No Expenditure forecasted under this sub-head.					
Voted	4,507	4,507	+4,507	+5,000	-493
See non-voted.					
1. 10.—Imperial Economic Conference					
Non-voted	63,148	63,148	+63,148	+63,000	+148
No expenditure forecasted under this sub-head.					
Voted O.					
S. (b) 24,000	24,000	60,480	+36,480	-37,000	-520
No expenditure forecasted under this sub-head. The supplementary grant was obtained for part only of the expenditure, which was not expected to be available from savings in the grant, the balance being wholly met by reappropriation.					
1. 11.—Unforeseen charges	3,000	800	-2,200	-1,000	-1,200
Grant, entirely contingent provision, not required in full.					
1. 12.—Other charges	36,000	24,827	-11,373	-5,000	-6,373
Saving entirely in the provision for relief and repatriation of destitute Indian seamen, expenditure on account of which has remained at a very low level consequent chiefly on the continued depressed state of the shipping industry.					
Exchange, Non-voted O.					
	S. (b) —13,000	—13,000	—10,081	+2,919	..
Voted	..	..	—8,130	—8,130	..
Totals	Non-voted	35,95,000	35,28,847	—66,159	..
	Gross	31,49,000	29,85,957	—1,61,043	—82,000
	Deductions	—7,00,000	—6,77,920	+1,12,080	+82,000
	Net	23,59,000	23,08,037	—50,963	..
					—50,963

(b) Voted in March.

(c) Sanctioned in March.

EXCISE (*All non-voted*).

Major Head and Sub-head.	Final Appropria- tion.	Actual Expendi- ture.	Excess + Saving —	Net repro- priation or surrender.	Remainder un- adjusted + or —.
					Rs.

MAJOR HEAD "6.—EXCISE."

A.—Compensation to Indian States for
Charras 2,22,000 2,11,259 —10,741 — — —10,741

Claims by certain Indian States were preferred too late for payment before close of the year.

Total	2,22,000	2,11,259	—10,741	—	—	—10,741
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ECCLESIASTICAL (All non-voted).

Major Head and Sub-head.	Final Approp. riation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation.	Remainder un- adjusted or surrender.
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	Rs.	Rs.	Rs.	Rs.	Rs.
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MAJOR HEAD "29—ECCLESIASTICAL".

A.—Ecclesiastical Establishments—Church of England:—

A. 1.—Stipends of Bishops	1,07,400	1,07,452	+52	+40	+12
A. 2.—Pay of Chaplains, etc., Madras	51,000	52,281	+1,281	+1,748	-467
A. 3.—Pay of Chaplains, etc., Bombay	1,54,900	1,58,595	+3,695	+3,520	+365
A. 4.—Pay of Chaplains, etc., Bengal.	75,900	68,842	-7,058	-1,450	-5,608

Leave out of India.

A. 5.—Pay of Chaplains, etc., United Provinces	O. 1,71,000	S. (a) 2,030	1,68,970	1,62,390	-6,580	-5,500	-980
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A. 6.—Pay of Chaplains, etc., Punjab	O. 1,63,600	S. (b) 12,000	1,51,400	1,38,199	-13,201	-10,670	-2,531
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A. 7.—Pay of Chaplains, etc., Burma	39,800	47,731	+7,931	+7,050	+831	
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Col. 5.—An officer did not proceed on leave as anticipated and some others drew part of their pay for March in March before proceeding on leave.

A. 8.—Pay of Chaplains, etc., Bihar and Orissa	O. 16,600	S. (a) 270	16,330	16,299	-31	..	-31
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A. 9.—Pay of Chaplains, etc., Central Provinces	O. 37,400	S. (a) 5,000	32,400	30,288	-2,112	..	-2,112
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A. 10.—Pay of Chaplains, etc., elsewhere O. 22,700	S. (a) 4,920	17,780	16,633	-1,147	..	-1,147
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A. 11.—Pay of Establishments	48,200	46,322	-1,868	-3,539	+1,671
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Mainly in Bombay. Excessive reappropriation, as anticipated savings did not materialise.

A. 12.—Allowances, Honoraria, etc.	O. 2,04,000	S. (c) 2,550	2,01,350	1,97,375	-3,975	-4,507	+532
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A. 13.—Supplies and Services and Contingencies .	59,100	58,743	-662	+791	-1,353
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A. 14(I).—In Lieu of Chaplains reduced	1,53,600	1,57,555	+3,955	+1,255		-300
(a) Sanctioned in March.						

(b) Sanctioned in May—Rs. 10,800 and January—Rs. 200 and—March—Rs. 1,200.

(c) Sanctioned in May—Rs. 2,400 and March—Rs. 250.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reappropriation	unadjusted or surrendered. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

*A.—Ecclesiastical Establishment—Church of England—concl.**A. 14 (2).—In lieu of Allowance to Clergymen of the Additional Clergy Society*

O.	2,000/00 }				
S. (a)	— 3,950 }	1,96,020	1,85,834	— 10,156	— 9,971

A. 14 (3).—Other Grants-in-aid

O.	7,200 }				
S. (b)	2,400 }	9,660	12,726	+ 3,076	+ 3,341

Col. 5.—For payment of contribution for the maintenance of churches in Assam (Rs. 1,876), electric installation in a Madras Church (Rs. 775) and rent of quarter occupied by the clerk of a church in Madras (Rs. 690).

A. 14 (4).—Block Grant to Indian Church

O.	73,100 }				
S. (c)	15,545 }	86,688	91,428	+ 4,740	..

Drawal of grant in lieu of house rent already paid for certain personages, under a misapprehension.

*B.—Ecclesiastical Establishments—Church of Scotland:**B. 1.—Pay of Chaplains, etc.*

O.	59,300 }				
S. (a)	— 2,220 }	57,080	62,512	+ 5,432	+ 7,694

B. 2.—Pay of Establishments

9,900	10,356	+ 456	+ 462	+ 24
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B. 3.—Other Charges

O.	43,100 }				
S. (d)	200 }	43,300	40,759	— 2,541	— 5,089

Col. 6.—Mainly payment of arrear claim for travelling allowances, and under cost of passages.

B. 4.—Grants-in-aid . . . 1,200 1,368 + 168 .. + 168

Grants-in-aid towards the rent of quarter occupied by the clerk of a church in Madras.

*C.—Ecclesiastical Establishments—**Church of Rome:*

O.	35,200 }				
S. (e)	— 767 }	34,433	36,555	+ 2,122	+ 3,320

Col. 6.—Mainly in Punjab (Rs. 645). Refund of emergency cut not claimed for two officers.

*D.—Cemetery Establishment:**D. 1.—Grants-in-aid . . . 3,000 3,158 + 158 + 158 ..**D. 2.—Pay of Establishments*

O.	46,200 }				
S. (a)	— 250 }	46,050	46,242	+ 192	— 2,127

Col. 6.—Mainly in Punjab (Rs. 2,053). Provision for pay of a class of menials made incorrectly under Sub-head D. 3 instead of under D. 2. See Note.

D. 3.—Other charges 56,400 56,013 — 387 + 1,640 — 2,027

See D. 2.

(a) Sanctioned in March.

(b) Sanctioned in October.

(c) Sanctioned in May. Rs. 18,000; December—Rs. 2,062 and March—Rs. 2,153.

(d) Sanctioned in January.

(e) Sanctioned in August.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving—	reappropriation or surrender.	+ or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Ecclesiastical Charges:					
E. 1.—Grants-in-aid . . .	300	330	+30	+30	..
E. 2.—Other Charges					
O. 25,500 }					
S. (a) —1,805 }	23,695	23,891	+202	..	+202
E. 3.—Lump Reduction . . .	—1,000	..	+1,000	..	+1,000
Fully realised.					
P.—Works . . .	64,000	63,919	+4,919	+3,434	—3,565
Col. 5.—Mainly in Punjab (Rs. 8,870) for the re-roofing of a church. Col. 6.—In the United Provinces, (Rs. 2,792) due to economy.					
G.—Expenditure in England:					
G. 1.—Leave and Deputation Salaries					
O. 37,500 }					
S. (b) —37,000 }	33,800	32,620	—9,480	—5,000	—4,480
Expenditure during the last quarter of the year was much lower than in the same period of previous years, with the exception of 1931-32, figures for the whole of which year were exceptionally low. Savings reduced by smaller recoveries on account of emergency deductions due partly to the fact that the grant was based on a round percentage of the total Budget provision for leave salaries and partly consequent on the saving in the latter.					
G. 2.—Other Charges					
O. 4,41,000 }					
S. (c) —3,000 }	4,38,000	4,35,729	+3,229	+3,000	—1,271
Anticipated saving on account of the reductions sanctioned in the cadre of the Ecclesiastical Establishment was not fully realised.					
H.—Loss or Gain by Exchange					
O. 3,000 }					
S. (b) —3,000 }	—3,000	—2,301	+699	+300	—101
I.—Deduct—Lump cut					
O. —50,000 }					
S. (b) 50,000 }	..	..	..	..	..
Total . . .	26,85,156	26,69,805	—15,351	..	—15,351

NOTE.

Attention of the controlling officer has been drawn to the instance of erroneous provision noticed under sub-head D. 3.

(a) Sanctioned in August.

(b) Sanctioned in March.

(c) Sanctioned in May—Rs. 8,800 and March—Rs. 3,000.

POLITICAL. (*All non-voted*).

Accounts,	Final Approp. riation.	Actual Expendi- ture.	Excess + Saving -	Net reappro- priation or surrender.	Remainder un- adjusted + or -
<i>MAJOR HEAD "29—POLITICAL".</i>					
<i>Account I.—Political Agents:</i>		Rs.	Rs.	Rs.	Rs.
Gross	31,89,296	32,05,928	+4,632	+28,600	-33,628
Deductions	-54,309	-60,051	-5,751	+122	-5,873
<i>Net</i>	31,44,986	31,43,877	-1,119	+35,382	-30,501
<i>Sub-head B. 3.—The final saving of Rs. 17,257 against the modified appropriation of Rs. 3,47,448 is due to smaller expenditure on travelling and passage, adjustment of deferred pay of sepoys under another sub-head and economy.</i>					
<i>Account II.—Other Expenditure Heads.</i>	42,45,893	41,89,356	-36,537	-38,382	-15,155
<i>Account III.—Expenditure in England and Exchange</i>	12,91,836	12,61,813	-30,023	..	-30,023
Total	87,37,025	86,55,097	-81,928	-122	-82,806
Gross	-54,309	-60,051	-5,751	+122	-5,873
<i>Net</i>	86,82,726	85,95,046	-87,679	..	-87,679

ACCOUNT I.—POLITICAL AGENTS.

Major Head and Sub-head.	Final Approp. riation.	Actual Expendi- ture.	Excess + Saving -	Net reappro- priation or surrender.	Remainder un- adjusted + or -
A.—Aden:		Rs.	Rs.	Rs.	Rs.
A. 1.—Pay of Officers					
O. 1,17,200 } S. (a) —900 } 1,16,300	1,16,300	1,15,545	-755	-455	-297
A. 2.—Pay of Establishments					
O. 1,18,000 } S. (b) —681 } 1,17,399	1,17,399	1,06,970	-10,429	-9,333	-1,696
Col. 5 and 6.—Vacancies and reduction in pay partly.					
A. 3.—Allowances, Honoraria, etc.					
O. 30,000 } S. (a) 900 } 31,500	31,500	29,378	-2,122	-607	-1,815
A. 4.—Supplies and Services	23,400	22,385	-1,015	..	-1,015
Under diet of patients.					
A. 5.—Contingencies	30,700	34,170	+3,470	+4,392	-922
Col. 5.—Increase in the rates of postage stamps and the issue of foreign telegrams.					
A. 6.—Grants-in-aid, contributions, etc.					
O. 26,100	25,943	-157	..	-157	
A. 7.—Establishment charges paid to Provincial Governments, etc.	30,000	30,106	+166	+166	..

(a) Sanctioned in December.

(b) Sanctioned in March.

ACCOUNT I.—POLITICAL AGENTS—contd.

Major Head and Sub-head,	Final Appropriation,	Actual Expenditure,	Excess + Saving —		Reappro- priation or surrender.	Remainder un- adjusted + or —
			Rs.	Rs.		
B.—Other Agencies and Residencies:						
B. 1.—Pay of Officers	O. 9,35,020	S. (e) 21,963	9,03,057	9,18,613	+15,556	+22,406
B. 2.—Pay of Establishments	O. 6,43,420	S. (d) 2,235	6,41,185	6,28,962	-12,235	-10,258
Cols. 1 and 5.—Reduction partly for retrenchment and abolition of posts.						
B. 3.—Allowances, Honoraria, etc.	O. 3,12,560	S. (e) 6,925	3,19,485	3,30,191	+10,706	+27,963
Col. 6.—Mainly in Punjab, absence of expenditure on passages and restricted touring (Rs. 8,090); in Nepal, for debiting deferred pay of sepoys to B. 2 and non-utilisation of provision for passages (Rs. 4,331) and in Bihar and Orissa, owing to economy (Rs. 4,531).						
B. 4.—Supplies and Services	O. 2,80,500	S. (f) 1,695	2,82,195	2,74,278	-7,917	-19,234
Col. 6.—Mainly in Gyantse Trade Agency under grants for the Posts and Telegraph Line.						
B. 5.—Secret Expenditure	13,100		13,706		+606	+630
B. 7.—Contingencies	O. 3,29,500	S. (g) 15,614	3,45,184	3,56,372	+11,188	+18,236
Col. 6.—Partly in Bangalore, owing to excessive reappropriation. Also in Gilgit Agency (Rs. 4,125) owing, it is thought, to smaller debits from Postal Department than anticipated. The local officer could not explain the variation as the amounts debitible and debited by the Postal Department could not be determined with exactitude.						
B. 8.—Grants-in-aid, contributions, etc.	55,700		38,819		+3,719	+1,133
Col. 6.—Mainly in Madras and the United Provinces, unanticipated debits for passage contribution.						
B. 9.—Establishment Charges paid to Provincial Governments, etc.	O. 2,87,900	S. (f) 859	2,87,941	2,78,457	-8,554	-6,779
B. 10.—Deduct—Lump Reduction on account of Retrenchment	—3,000				+3,000	+3,000
C.—Deduct—Charges recovered from other Governments, Indian States, Local Funds, etc.	Fully realised.					
O. —55,300	S. (i) 1,000	—54,300	—60,051	—6,751	+122	—5,873
Col. 6.—Mainly in Bombay, under-estimation (Rs. 4,000) and additional recoveries on account of excise establishment in Mahikantha Agency (Rs. 1,000).						
Total	Gross :	31,99,296	32,03,928	+4,632	+38,260	—33,628
Total	Deductions :	—54,300	—60,051	—6,751	+122	—5,873
Total	Net :	31,44,996	31,43,877	—1,119	+38,132	—39,501

(c) Sanctioned in December—Rs. 7,000; January—Rs. 12,000; and February—March—Rs. 16,000.

(d) Sanctioned in July—Rs. 1,000; September—Rs. 2,000; January—Rs. 600 and March—Rs. 24.

(e) Sanctioned in July—Rs. 100; September—Rs. 1,000; January—Rs. 552 and March—Rs. 1,027.

(f) Sanctioned in March.

(g) Sanctioned in January—Rs. 4,144 and March—Rs. 11,460.

(h) Sanctioned in February.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final	Actual	Excess +	Net reappro-	Remainder
	Appropriation.	Expenditure.	Saving -	priation or surrender.	unadjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Charges on North-West Frontier—					
Allowances to Tribes (Dero Ghari Khan)	13,000	12,645	-352	-	-352
B.—Charges on North-East Frontier; Assam:					
B. 1.—Administration charges:					
B. 1 (1).—Pay of Officers	37,100	35,229	-1,871	-	-1,871
	Reduction in special pay.				
B. 1 (2).—Pay of Establishments	30,800	31,603	+803	+500	+303
B. 1 (3).—Other Charges	21,000	24,222	+3,222	-500	+3,422
	Col. 6.—Under cost of passage. Reduction unnecessary.				
B. 2.—Medical and Steam Launch Establishments:					
B. 2 (1).—Pay of Establishments	700	726	+26	+26	+1
B. 2 (2).—Other Charges	1,300	1,211	-89	-25	-64
C.—Charges on account of Diplomatic and Consular Services in Foreign:					
C. 1.—Pay of Officers					
O. 2,72,100					
S. (j) —4,466 } 2,67,134	2,46,538	-21,096	-25,523	+4,827	
Col. 5.—Partly in Seistan, one officer holding dual appointment. Col. 6.—Mainly in Ahwaz vice-consulate. Pay of the Vice-consul for the period he officiated as Consul not provided for under a misapprehension.					
C. 2.—Pay of Establishments					
O. 1,27,500					
S. (k) —871 } 1,26,629	1,10,410	-16,219	-16,678	-341	
Col. 5.—Retrenchment partly.					
C. 3.—Allowances, Honoraria, etc.					
O. 1,91,500					
S. (k) —134 } 1,91,666	1,15,143	+13,477	+17,345	-3,868	
Col. 5.—In Bushire, for increased travelling charges owing to frequent tours and for unforeseen cost of passages (Rs. 6,450). Also for increased travelling charges in Khorasan (Rs. 4,858). Col. 6.—Under travelling expenses, in Persia (Rs. 1,514) and Kerman (Rs. 826). In the case of the latter, payment to an officer was withheld pending issue of authority for his transit salary.					
C. 4.—Supplies and Services	33,500	28,108	-5,392	-5,195	-197
Col. 5.—Mainly in Bushire, economy in expenditure on launch stores, reduction in the maintenance charges of Electric plant and recovery of cost of current at a higher rate.					
C. 5.—Secret Expenditure	1,000	1,000	-	-	-
C. 6.—Contingencies					
O. 1,75,600					
S. (k) 1,503 } 1,77,165	1,59,295	-17,810	-15,136	-2,074	
Col. 5.—Mainly in Khorasan, owing to favourable rate of exchange (Rs. 10,508).					
C. 8.—Grants-in-aid, contributions,					
etc.	3,800	4,302	+502	+652	-159
Col. 5.—Under contributions for passages.					
C. 10.—Deduct—Lump Reduction					
on account of Retrenchment.—20,000	..	..	+20,000	+20,000	
Fully realised:					
(1) Sanctioned in February.					
(2) Sanctioned in December.					

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Not reapprov'd un- or surrendered or adjusted + or —.				
				Rs.	Rs.			
<i>D.—Other Diplomatic charges :</i>								
<i>D. 1.—Pay of Officers</i>								
O.	1,26,800							
S. (I)	—12,500	1,14,600	1,14,677	—123	..			
D. 2.—Pay of Establishments	69,700	58,217	—2,453	—2,200	—193			
D. 3.—Allowances, Honoraria, etc.	35,300	41,353	+6,053	+6,000	+53			
See Note.								
<i>D. 4.—Supplies and Services</i>								
O.	48,500							
S. (m)	—1,800	46,700	44,613	—2,082	—894			
See Note.								
<i>D. 5.—Contingencies</i>								
O.	90,100							
S. (n)	—1,000	89,100	68,532	—20,568	—10,055			
See Note.								
<i>D. 6.—Grants-in-aid, contributions, etc.</i>								
O.	1,700							
S. (I)	57,670	55,608	—2,012	+3,630	—6,644			
<i>E.—Political Subsidies :</i>								
E. 1.—Mussoor Subsidy	1,86,400	1,86,400	..	..	..
E. 2.—Bhutan Durbar Subsidy	1,00,000	1,00,000	..	..	..
E. 3.—Other Subsidies	20,100	20,174	+74	+100	—26			
<i>F.—Entertainment Charges</i>								
O.	33,800							
S. (I)	24,070	57,670	55,608	—2,012	+3,630			

Col. 1.—Addition to meet expenditure in connection with the visit to Calcutta of His Highness the late Prime Minister of Nepal. Col. 6.—Mainly for cancellation of Viceregal visits to certain Indian States and late receipts of debits from Railways.

G.—Refugees and State Prisoners :

<i>G. 1 (1).—Charges in connection with the late Ex-Amir of Afghanistan:</i>					
<i>G. 1 (1).—Pay of Officers</i>	1,100	1,080	—20	..	—20
<i>G. 1 (2).—Pay of Establishments</i>	1,000	983	—17	..	—17
<i>G. 1 (3).—Allowances, Honoraria, etc.</i>	27,100	23,634	—3,566	—3,200	—366
<i>G. 1 (4).—Contingencies</i>	1,500	1,023	—477	—350	—127
<i>G. 2.—Charges in connection with the late Ayub Khan.</i>	34,300	32,677	—1,623	—1,580	—293
<i>G. 3.—Kabuli Refugees and State Prisoners</i>	72,600	72,308	—292	—1,730	+1,438

Col. 6.—In the United Provinces mainly, earlier drawal of allowances by some Sardars.

G. 4.—Other Refugees and State Prisoners

<i>O.</i>	2,92,670				
<i>S. (p)</i>	—1,188	2,01,412	2,02,893	+51,451	+51,693

Col. 5.—Mainly in Bengal and Bihar and Orissa, provision omitted in the original estimates (Rs. 28,500) and in departments under audit of the Deputy Accountant General, Central Revenues, Calcutta to meet expenditure on state prisoners under Regulation 11 of 1818 (Rs. 21,615).

(1) Sanctioned in February.

(2) Sanctioned in June—Rs. 1,030 and December—Rs. 800.

(3) Sanctioned in June.

(4) Sanctioned in March.

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrender.	Remainder un- adjusted + (—).
			Saving —	+ Excess		

	Rs.	Rs.	Rs.	Rs.	Rs.
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H.—Special Political Expenditure:

<i>H. 1.—Presents to the Government of Nepal</i>	10,00,000	10,00,000
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*I.—Charges for Organising Indian State Forces:**I. 1.—Pay of Officers*

<i>O.</i> 2,91,900 } <i>S. (g)</i> —9,000 } 2,82,900	2,93,393	+10,492	..	+10,492
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Pay and leave allowance drawn in advance.

<i>I. 2.—Pay of Establishments</i>	50,500	48,393	-2,107	..	-2,107
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<i>I. 3.—Allowances, Honoraria, etc.</i>	81,800	74,377	-7,423	-367	-7,056
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Col. 6.—Non-receipt of anticipated debits connected with Military Adviser-in-Chief's tourist car.

I. 4.—Contingencies

<i>O.</i> 24,600 } <i>S. (g)</i> 9,000 }	33,600	37,478	+3,878	+367	+3,511
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Col. 6.—Cost of forms supplied by the Central Forms Store. Similar excess occurred in 1931-32 also (see remarks under Sub-head I. 4 on page 338 of 1931-32 Report). As the bills are accepted by the controlling authorities, these liabilities might have been anticipated and provided for in time.

*I. 5.—Charges in connection with the School for Senior Officers:**I. 5 (2)—Pay of Establishments.*

<i>O.</i> 700 } <i>S. (r)</i> —33 }	667	156	-511	-430	-81
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I. 5 (3)—Other Charges

<i>O.</i> 1,100 } <i>S. (r)</i> —537 }	513	553	+40	..	+40
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<i>I. 6.—Grants-in-aid, Contributions, etc.</i>	15,000	12,493	-2,507	..	-2,507
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Decrease in number of officers and vacancies.

J.—Works

<i>O.</i> 2,83,900 } <i>S. (s)</i> 5,570 }	2,89,570	2,98,528	+8,958	+10,659	-1,781
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(g) Sanctioned in December.

(r) Sanctioned in March.

(s) Sanctioned in December—Rs. 100 and March Rs. 6,170.

ACCOUNT II.—OTHER EXPENDITURE HEADS.—concl'd.

Major head and Sub-head.	Final appropriation.	Actual expenditure.	Excess + Saving—	Net reappro- priation or unadjusted or surrendered.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
K.—Miscellaneous :					
K. 1.—Malica Bhil Corps :					
K. 1 (1).—Pay of Officers	14,200	14,234	+34	..	+34
K. 1 (2).—Pay of Establish- ments					
O. 52,400 S. (t) —450 }	51,950	51,611	-339	-400	+61
K. 1 (3).—Grain Compensa- tion Allowance					
O. 9,000 S. (t) —750 }	8,250	7,351	-999	-370	-29
K. 1 (4).—Other Charges	18,200	17,722	-508	-120	-448
K. 1 (5).—Establishment and Other charges paid to Other Governments, De- partments etc.	100	30	-70	..	-70
K. 2.—Mewar Bhil Corps :					
K. 2 (1).—Pay of Officers					
O. 45,600 S. (u) —12,140 }	34,460	34,277	-183	..	-183
K. 2 (2).—Pay of Establish- ments					
O. 1,03,900 S. (v) 900 }	1,04,890	1,63,336	-1,464	-1,440	-24
K. 2 (3).—Grain Compensa- tion Allowance	11,100	7,249	-4,451	-4,430	-21
Col. 5.—Fall in prices of good grains.					
K. 2 (4).—Grants-in-aid Con- tributions, etc.	600	600	..	..	..
K. 2 (5).—Other Charges					
O. 25,700 S. (w) 2,300 }	28,000	30,218	+2,218	+4,290	-2,072
Col. 6.—Mainly to restore cut under House rent and other allowances and to meet increased travelling charges and unanticipated cost of passages. Col. 6.—Additional provision for cost of passages remained unutilised (Rs. 1,900), cost having been paid in England.					
K. 2 (6).—Establishment and Other charges paid to Other Governments, De- partments, etc.	300	161	-159	-260	+41
K. 3.—Secret Service Expendi- ture of His Excellency the Viceroy	55,000	54,986	-14	-14	..
K. 4.—Other Charges :					
K. 4. (1).—Pay of Officers	..	7,413	+7,413	+9,837	-2,424
K. 4. (2).—Pay of Establishments					
O. 35,600 S. (t) —117 }	35,583	41,718	+6,735	+4,509	+1,226
Col. 6.—Mainly in Iraq. Certain payments made in 1931-32 accounted for by the Accountant General, Bagdad, in 1932-33.					
K. 4 (3).—Other Expenses					
O. 2,23,900 S. (y) 67,575 }	2,81,475	2,68,165	-73,310	-71,211	-2,099
Total	42,45,803	41,89,366	-56,557	-38,382	-18,155

(t) Sanctioned in March.

(u) Sanctioned in December—Rs. 2,200 and March—Rs. 9,380.

(v) Sanctioned in August.

(w) Sanctioned in August Rs. 40 and December Rs. 2,200.

(x) Sanctioned in December Rs. 12,395 and February-March Rs. 4,180.

ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Major head and sub-head.	Final appropriation.	Actual expenditure.	Excess + saving—	Net reappropriation or surrender		Remainder unadjusted + or —				
				Rs.	Rs.					
<i>A.—Expenditure in England :</i>										
<i>A. 1.—Leave and Deputation Salaries</i>										
O.	5,97,000	6,46,000	6,47,347	+1,947	..	+1,947				
S. (a)	49,000									
Expenditure, which had shown a tendency to decrease in the last two years, increased again to the normal average of earlier years. This increase was only partly provided for by supplementary grant, the balance of the additional provision proposed on account thereof being sanctioned by reappropriation. Final excess due to insufficient provision for unforeseen payments in the last quarter of the year, during which period expenditure was rather higher than in recent years. Under Emergency Deductions, excess recoveries resulted from the higher expenditure on account of leave salaries than was provided for in the original grant, the allowance made for these deductions being based on a percentage of the latter.										
<i>A. 2.—Stores</i>										
O.	10,000	5,750	5,852	+102	..	+102				
S. (b)—4,250										
Grant, which was fixed by Government, was not quite sufficient fully to cover the cost of indents received. Final excess due to advice of the figure fixed for the grant not being received till after the close of the year.										
<i>A. 3.—Other Charges</i>										
O.	6,36,000	6,44,486	6,12,358	-32,128	..	-32,128				
S. (a)	5,456									
Col. 6.—In the High Commissioner's account (Rs. 19,160) saving is due to decrease in expenditure not fully allowed for. Reduction of Rs. 20,000 in the grant was proposed during the year but only a small part of the saving was utilised by Government.										
In the Secretary of States' portion it is explained that saving (Rs. 12,973) is due to smaller charges than expected for leave pay of officers and to a Foreign office claim of Rs. 6,000 delayed.										
<i>B.—Loss or Gain by Exchange</i>										
O.	..	-1,400	-1,344	+56	..	+56				
S. (a)—1,400										
Total	12,91,830	12,61,813	—30,023	..	..	—30,023		

NOTE.

Account II—Sub-head D—Explanations for variations could not be obtained as it has been reported that certain records of the Kabul Legation, which were necessary for explaining the excesses, savings and reappropriations, were in the custody of a Court in connection with a criminal case.

(a) sanctioned in March.

(b) sanctioned in June Rs. 1,000; Dec. 1917 Rs. 300; and March—Rs. 6,000.

**STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS,
ORIGINAL WORKS—BUILDINGS.**

Figures relate to works carried out in the Punjab.

Serial No.	Services.	Grant or Appropri- ation.	Expendi- ture.	Balance.	Net Remainder reappro- priated or suspended.	un- adjusted or surrendered.
		Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 50,000.

1.—*Construction of a residency building
for Punjab States Agency, Lahore* 44,853 44,853

Estimate Rs. 2,94,150; expenditure to 31st March 1933, Rs. 2,63,496; completed.

2.—*Construction of Office building with
servants' quarters for Punjab States
Agency, Lahore* 1,354 1,354

Estimate Rs. 60,400; expenditure to 31st March 1933, Rs. 54,700; completed.

II.—Other Major Works for which specific provision was made in the Budget.

3.—All works collectively	79,759	79,808	—	62	—	+ 10
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Observations.—The figures of expenditure are exclusive of departmental charges amounting to Rs. 27,898.

IMPORTANT COMMENT.

1. *Insolvency of Government banker and loss to Government.*—In 1928 the Government of India decided that the custody of Government funds at a remote frontier outpost should be entrusted to a firm of bankers who would receive $\frac{1}{2}$ per cent. commission on all transactions, the balances due to or from Government being adjusted in the first week of January and July when any payments due to Government would be credited to Government at Calcutta or another centre. The agreement was for a period of 15 years, terminable by Government on three months' notice and the firm was to mortgage to Government as security for the proper performance of its duties the lessor's rights in property worth a lakh with respect to which it held a lease current for twenty years.

2. Towards the end of 1928 a pseudonymous letter was brought to the notice of Government in which it was stated that the firm was taking advantage of its position by remitting large sums through its agents, by postal money orders from the outpost to Calcutta, and so getting the use of funds until the next half-yearly settlement with Government. These remittances would cost the firm only $\frac{1}{2}$ per cent. net as from the postal order charge of 1 per cent. the firm could deduct the $\frac{1}{2}$ per cent. commission on receipts deposited with the firm by the local post office. The letter also averred that the security taken was quite insufficient and pointed out the risks if the firm became insolvent. The whole question was referred to the local authorities who reported after investigation that there was no foundation in the allegations and that the complaints were the result of jealousy of a rival firm. It was also reported that the value of the mortgaged properties had recently been estimated by the Deputy Commissioner concerned at Rs. 1,40,000. The matter was dropped by Government with the cognisance of the Audit Department.

3. Early in 1930 the Post and Telegraphs Department seems to have suggested that the matter required further investigation and the Government of India then considered whether a greater security should not be demanded from the firm and whether the condition should not be proposed that balances should be remitted to Government whenever they exceeded a certain amount. The information was furnished by the Accountant General, Central Revenues that the postal receipts of the outpost post office in January 1929, July 1929 and January 1930 had been the abnormally large amounts of just over two, one and three lakhs respectively, but that the balances due to Government at the end of each half year had been promptly paid to Government at Calcutta. (On the 2nd-4th January 1930 the postal receipts were Rs. 1,67,813 ; the firm settled its dues for the six months ending December 1929 by payment to Government of Rs. 2,64,517 at Calcutta on the 6th January 1930. Subsequent to this the Government of India considered various alternatives for safeguarding the interests of Government and these were :—

- (a) restricting the balance with the bankers to Rs. 50,000 and requiring them to remit the excess whenever it occurred to Calcutta or another centre;
- (b) stopping money order transactions at the Post Office ; and
- (c) terminating the agreement with the bankers after due notice and opening a Civil Treasury.

4. The local authorities did not at first favour the opening of a Treasury on account of the constant touring of the officer on the spot and also the difficulty and expense of transporting treasure to India. As regards restricting the balances with the bankers, while the latter agreed at first to the proposal, they raised obstacles later in the matter of escort and remittance charges. Subsequently they refused to work at less than a minimum balance of Rs. 2½ lakhs and objected to the stopping of money order facilities. At this time it appeared from the reports of the local authorities that Government money was safe and that all that they were losing was the interest on the balances with the Bankers. The balances were also regularly paid to Government half-yearly according to the agreements. The question of opening a Civil treasury was decided upon finally in August 1932, but it was felt expedient not to terminate the contract with the bankers until they had paid all the Government balances on the next due date which was in January 1933. Unfortunately, the bankers defaulted before the decision could be given effect to.

5. The firm failed to pay the balance of about 5½ lakhs (the greater part of which represented postal order receipts for postal orders sent to Calcutta early in July 1932) due to Government in the first week of January 1933 and the agreement was terminated and a receiver appointed to liquidate the rights mortgaged to Government. A Government treasury has now been installed.

6. The Public Accounts Committee will probably desire to know what is the net anticipated loss and why prompter action was not taken to terminate or amend the agreement or curtail the postal order facilities when the facts referred to in paragraphs 2 and 3 above came to the notice of Government. It is very doubtful if banking arrangements of this kind should ever be entered into without demanding ample security in the form of Government of India stock hypothecated to Government.

FRONTIER WATCH AND WARD (*All Non-voted*).

Major Head and Sub-head,	Final appro- priation,	Actual Expenditure.	Excess + reappro- priation		Net Saving — or surren- der.	Remainder un- adjusted + or -.				
			Rs.	Rs.						
<i>Major Head "29-A—FRONTIER WATCH AND WARD."</i>										
<i>A.—Frontier Constabulary and Militia:</i>										
<i>A. 1.—Pay of Commandant and Other Officers.</i>										
O.	50,600									
S. (a)	—8,700									
		41,900	37,205	—4,695	—4,400	—295				
<i>A. 2.—Pay of Establishments.</i>										
O.	1,65,200									
S. (b)	—3,500									
		1,61,700	1,38,495	—23,205	—17,800	—7,405				
Col. 5.—To realise lump out, see Note 1 (Rs. 11,200), and owing to late starting of Triangle Expedition (Rs. 3,500). Col. 6.—Larger shortage in Police Force.										
<i>A. 3.—Allowances, Honoraria, etc.</i>										
O.	62,800									
S. (c)	—400									
		62,400	66,048	+3,648	+3,800	—152				
<i>A. 4.—Supplies and Services</i>										
O.	5,55,700									
S. (a)	—22,340									
		3,26,360	2,47,380	—89,000	—61,460	—27,540				
Cols. 1 and 5.—To realise lump out (Rs. 63,800). See Note 1. Also low rate of mule hire and economy (Rs. 22,300). Col. 6.—Economy.										
<i>A. 5.—Contingencies</i>										
O.	55,500									
S. (c)	—1,100									
		54,400	39,741	—14,659	—11,100	—3,559				
Col. 5.—See Note 1. Col. 6.—Economy.										
<i>A. 6.—Grants-in-aid</i>			2,400	1,633	—767	—300	—467			
<i>A. 7.—Contribution</i>										
O.	61,74,000									
S. (f)	—27,000									
		61,47,000	60,55,112	—91,888	..	—91,888				
Col. 6.—Amalgamation of the 2nd and 5th Battalions of the Assam Rifles. Savings could not be determined till after the close of the year.										
<i>A. 8.—Deduct—Lump Reduction on account of retrenchment</i>			—80,000	..	+80,000	+80,000	..			
Fully realised. See Note 1.										

*B.—Buildings and Communications :**B. 2.—Expenditure on Roads of Military Importance*

O.	16,55,000					
S. (g)	43,000					
		17,91,000	12,76,869	—4,24,140	—4,23,523	—612

Col. 5.—In North-West Frontier Provinces. To clear in part lump reduction (Rs. 5,15,000) see B. 7 countbalanced by increase owing to replacement of a bridge (Rs. 60,000) and other unforeseen demands.

(a) Sanctioned in February—March.

(b) Sanctioned in February.

(c) Sanctioned in March.

(d) Sanctioned in July.

(e) Sanctioned in January.

Major Head and sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving — Rs.	Net reappro- priation or surren- der. Rs.	Remainder un- adjusted — or — Rs.
B. 1.—Buildings and Communications - could.					
B. 2.—Expenditure on Buildings of Militia and Frontier Com- munity.	O. 4,58,000 } S. (h) 30,500 }	4,38,500 5,82,672	-1,05,828 -94,556	-11,272	
Col. 3.—Mainly in North-West Frontier Province to meet urgent and unforeseen demands under B. 2. Col. 5.—Heavy releases on materials-at-site account of a Militia post.					
B. 3.—Miscellaneous Works	O. 8,22,500 } S. (i) 1,17,646 }	9,40,146 8,93,762	-16,384 -11,025	+4,611	
Col. 5.—To realise lump sum, see Note 1. (Rs. 31,000). Also economy (Rs. 18,000) and adjustment of Tools and plant charges under sub-head B. 6. See B. 9, also Note 2.					
B. 4.—Establishments and Audit Charges.	O. 4,99,900 } S. (j) 31,397 }	5,31,897 5,35,157	+3,860 -53,918	+57,778	
Col. 5.—Mainly in North-West Frontier Province. Less work charges. Col. 6.—Increased pro rata share.					
B. 5.—Tools and Plant	O. 41,400 } S. (k) 1,203 }	42,003 35,691	-3,912 -6,773	+2,851	
Col. 5.—Vide B. 5. Col. 6.—Provision in Burma wrongly made under B. 4. See Note 2.					
B. 6.—Lump Reduction	—6,00,000 ..		+6,00,000 +6,00,000		
Fully realised. See Note 1.					
B. 7.—Deduct—Lump Reduction on account of Retrench- ment	—10,000 ..		+10,000 +10,000		
Realised. See Note 1.					
B. 8.—Deduct—Amount met from subscriptions from the Road Development Fund	—8,000	—3,000	—2,800	—5,200	
Expenditure included under B. 4.					
C. 1.—Miscellaneous:					
C. 1.—Pay of Officers	40,900	34,842	—5,958	—3,900	—2,058
Col. 6.—Late starting of Triangle Expedition in Burma.					
C. 2.—Pay of Establishments	1,18,300	1,11,653	—6,647	—3,940	—2,707
C. 3.—Allowances, Honoraria, etc.	50,100	50,351	+251	+309	—49
C. 4.—Supplies and Services	O. 1,60,500 } S. (l) —14,900 }	1,45,600 1,14,328	—31,272 —17,000	—14,272	
Col. 5.—To realise lump sum (Rs. 3,000) and to effect economy. See Note 1. Col. 6.—Economy.					
C. 5.—Contingencies	O. 57,400 } S. (m) —800 }	56,600 59,729	+3,129 —4,900	+7,129	
Col. 6.—Adjustment of tour advances in Burma.					

(A) sanctioned in January Rs. 60,000 and March—Rs. 27,800.

(B) sanctioned in January Rs. 1,22,166 and March—Rs. 1,400.

(C) sanctioned in January Rs. 37,143 and March—Rs. 5,746.

(D) sanctioned in January Rs. 1,894 and March—Rs. 941.

(E) sanctioned in June—Rs. 10,000 and February—Rs. 1,900.

(m) sanctioned in February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Net		
			Excess + Saving —, or surrender	Reappro-priation un-der	Remainder ad-justed + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>C.—Miscellaneous—concl'd.</i>					
C. 6.—Grants-in-aid	4,900	8,458	+3,558	+2,490	+1,168
<i>cols. 5 and 6.—Arrear passage contribution in Burma.</i>					
<i>C. 7.—Deduct—Lump Reduction on account of Retrenchment.</i>					
O. S. (n) 13,000 } —30,000	13,000	—30,000	..	+30,000	+30,000 ..
Fully realised. See Note 1.					
<i>D.—Expenditure in England:</i>					
<i>D. 1.—Leave and Deputation Salaries.</i>					
O. S. (p) 30,000 } 18,000	30,000	18,000	45,715	+715	.. +715
Due to abnormal increase in leave salary expenditure, which averaged only slightly more than Rs. 26,000 in the last three years. Unforeseen payments on account of officers who arrived on leave towards the end of the year not fully provided for, caused the final excess. Partly counterbalanced by more recoveries on account of emergency deductions consequent on the large increase in leave salary payments.					
D. 2.—Overseas pay	52,000	51,455	—542	..	—542
<i>D. 3.—Sundry Items.</i>					
O. S. (p) 20,000 } 2,000	20,000	2,000	25,180	+6,180	.. +6,180
Excess caused by pay of officers whose leave was not foreseen.					
<i>E.—Loss or Gain by Exchange</i>					
O. S. (p) 400 } —400	400	—400	..	..	..
Total	Gross	1,02,97,606	1,02,18,072	—79,534	+2,800 —82,334
	Deductions . . . . .	..	—8,000	—8,000	—2,800 —5,200
	Net	1,02,97,606	1,02,10,072	—87,534	.. —87,534

NOTES.

1. The savings in this appropriation occur mainly under sub-head A. 7 and were due to the amalgamation of two battalions of the Assam Rifles. In Burma and the North-West Frontier Province, large cuts were ordered by Government to effect economy (viz. Rs. 1,50,000 in Burma under Sub-heads A. 8, B. 7, and C. 7, and Rs. 8,00,000 in North-West Frontier Province under B. 8) and the local Governments realised them by abandoning the Naga Hills Expedition and curtailing expenditure under other sub-heads in case of the former and by reducing expenditure mainly under sub-head B. 2 in case of the latter. The large modifications (column 5) are generally attributable to these causes.

2. Attention of the controlling officer has been drawn to the instance of wrong provision noticed under sub-head B. 4.

3. The table below gives the progressive expenditure to end of 1932-33 for the three expeditions undertaken in the North-East Frontier. The regular expedition charges first came to be incurred in 1925-26.

Name of expedition.	Amount.
	Rs.
1. Triangle Expedition	24,00,020
2. Naga Hills—Upper Chindwin Expedition	7,95,466
3. Naga Hills—Hukaung Valley Expedition	8,32,550
(a) Sanctioned in June.	
(b) Sanctioned in March.	

Statement of Expenditure on Important New Works.—Original Works—Buildings.

Serial No.	Service.	Appropriation.	Expenditure.	Balance.		Net reappropriation or surrender.	Remainder unadjusted + or -.
				Unexpended.	Excess		
				Rs.	Rs.	Rs.	Rs.

I.—Major Works above Rs. 50,000 for which specific provision was made in the budget.

(a) Estimated to cost above Rs. 50,000.

BURMA.

1. Construction of Buildings in connection with the North-East Frontier Project

67,000	42,498	24,502	..	-20,541	-3,661
--------	--------	--------	----	---------	--------

Estimate Rs. 12,71,905 (revised); expenditure to 31st March 1933, Rs. 9,63,473; in progress. As a lump sum appropriation was made for the entire project, the individual works have not been shown separately.

NORTH-WEST FRONTIER PROVINCE.

2. Construction of a Militia Post at Tannai

57,500	50,258	7,242	-7,242
--------	--------	-------	----	----	--------

Estimate Rs. 5,14,098; expenditure to 31st March 1933, Rs. 2,17,372; completed, but further charges to come.

BALUCHISTAN.

3. Construction of a Militia post at Gulkach

70,000	69,427	573	..	-693	+122
--------	--------	-----	----	------	------

Estimate Rs. 69,305; expenditure to 31st March 1933, Rs. 69,427; in progress.

(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.

Nil.

II.—Other Major Works for which specific provision was made in the budget.

Nil.

III.—Major Works for which specific provision was not made in the budget.

NORTH-WEST FRONTIER PROVINCE.

4. Providing additional accommodation for Frontier constabulary Headquarters at Drazinda

1,134	..	1,134	+1,130	+4
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Estimate Rs. 1,59,728; expenditure to 31st March 1933, Rs. 1,41,899; completed.

5. Construction of Frontier Constabulary Post at Dreghandri

2,046	..	2,046	+1,563	+453
-------	----	-------	--------	------

Estimate Rs. 72,501; expenditure to 31st March 1933, Rs. 73,853; completed.

IV.—Minor Works.

6. Collectively

20,400	66,024	..	5,624	-1,772	+7,396
--------	--------	----	-------	--------	--------

Statement of Expenditure on Important New Works—Original Works—
Communications.

Serial No.	Service.	Appropriation.	Expenditure.	Balance.		Net reappro- priation or surrender.	Remainder unadjust- ed + or—
				Unex- pended.	Excess.		
			Rs.	Rs.	Rs.	Rs.	Rs.

L—Major Works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 50,000.

NORTH WEST FRONTIER PROVINCE.

1. Construction of Thal Idak Road with a bridge over the Kaitu 1,00,000 66,464 33,535 .. —31,400 —2,138

Estimate Rs. 17,87,000; expenditure to 31st March 1933; Rs. 17,29,301; in progress.

2. Construction of a third class unmetalled road from Ladha to Wana 2,00,000 2,35,664 .. 35,664 +35,234 —2,570

Estimate Rs. 7,03,065; expenditure to 31st March 1933, Rs. 3,16,222; in progress. Details of individual works are as below:—

Service.	Estimated expenditure up to amount. 1932-33.	Remarks.
(i) Construction of a third class unmetalled road from Ladha to Baddar	1,39,353 85,523	In progress.
(ii) Construction of a third class unmetalled road from Bad Narai to Tiarzo	5,63,712 2,30,699	In progress.
	7,03,065 3,16,222	

3. Construction of roads in Khajari plain 43,000 43,025 .. 25 .. +25
Estimate Rs. 8,00,000; expenditure to 31st March 1933, Rs. 6,44,625; completed.
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.

Nil.

II.—Other Major Works for which specific provision was made in the budget.

Nil.

III.—Major Works for which specific provision was not made in the budget.

NORTH-WEST FRONTIER PROVINCE.

4. Construction of a 3 miles of new road on the right bank of the Takkizam between the Kerriman and Hinistangi Bridges 62,179 .. 62,179 60,000 +2,179

Estimate Rs. 1,54,066; expenditure up to 31st March 1933; Rs. 62,179; in progress.

5. Construction of a road from Sarwakai to Wana —3,448 2,448 .. —2,400 —48

Estimate Rs. 40,34,244; expenditure to 31st March 1933, Rs. 33,53,863; completed; further charges to come.

IV.—Minor Works.

6. Collectively 40,000 36,275 3,725 .. —2,034 —1,691

IMPORTANT COMMENT.

As last year, large excesses have occurred under sub-head B. 5.—Establishment and audit charges, owing to fluctuations in the *pro rata* rate. In Burma, the rate originally assumed was 22·43 per cent., based on the rate for 1930-31. It was subsequently changed to 41·25 per cent., based on the rate for 1931-32 and the final rate adopted for the purpose of *pro rata* adjustment (system explained in the note under Grant No. 73-Civil Works) rose to 52·7 per cent. The variation of percentages in the case of Assam and North-West Frontier Province (under the agency of the Military Engineering Services, Northern Command) has not been stated. The suggestion made in the Important Comments on last year's account (see page 347 of 1931-32 Account) to frame estimates on data available at a late stage in the year was considered by all the Controlling officers who have agreed to adopt it from 1933-34 accounts, except the local Administration in the North-West Frontier Province which (January 1934) is considering the alternative proposal of levying fixed departmental charges.

TERRITORIAL AND POLITICAL PENSIONS.

(All Non-voted.)

Major Head and Sub-head,	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net	
				Pension	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—TERRITORIAL AND POLITICAL PENSIONS."					
A.—Territorial and Political Pensions (India):					
A. 1.—Carnatic Stipends					
O. 1,94,600 } S. (a) 1,500 }	1,93,100	1,91,062	-2,038	..	-2,038
Lapse of provision, mainly in Madras (Rs. 1,775) for commutation of pensions.					
A. 2.—Tanjore Pensions.					
O. 23,400 } S. (a) 1,000 }	24,400	24,636	+236	..	+236
A. 3.—Mysore Family Pensions					
O. 13,700 } S. (a) 500 }	14,200	13,382	-818	..	-818
Non-drawal of pension.					
A. 4.—Oudh Wazir Pensions					
O. 2,93,000 } S. (a) 2,000 }	2,95,000	2,86,562	-8,438	..	-8,438
Non-drawal of pension.					
A. 5.—Nagpur Burhan Shah Family Pensions	50,000	50,000	..	..	..
A. 6.—Bhonsla Family Pensions, etc.					
O. 95,500 } S. (a) 10,100 }	85,400	83,379	-1,321	..	-1,321
A. 7.—Surat Nawab's Family Pensions	61,800	61,779	-21	..	-21
A. 8.—Satara Pensions	30,000	30,000	..	..	..
A. 9.—Pensions granted on the conquest of Sind	55,800	55,800	-3,000	..	-3,000
Mainly non-drawal of pensions due to death of a pensioner.					
A. 10.—Pensions to Maharaja Prabhu Narain Singh Bahadur of Benares					
O. 1,00,000 } S. (a) 25,000 }	1,25,000	1,00,000	-25,000	..	-25,000
Non-drawal of instalment for the last quarter.					
A. 11.—Pensions to Syed Ahmed Shah, of Meerut	11,900	10,945	-955	..	-955
Pension for one month not drawn.					
A. 12.—Nizamat Family Pensions					
O. 3,83,906 } S. (b) 9,936 }	3,98,936	3,95,704	-3,232	..	-3,232
A. 13.—Oudh Family Pensions					
O. 2,45,000 } S. (a) -6,000 }	2,39,000	2,35,041	-259	..	-259
A. 14.—Pensions to Deshmukhs and Deshpandies in Berar					
O. 1,30,900 } S. (a) -3,000 }	1,77,000	1,76,466	-534	..	-534
(a) Sanctioned in February.					
(b) Sanctioned in February—March.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Reappro- priation un- or surrende-	Remainder adjusted + or -.
			Saving —		
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Territorial and Political Pensions (India)—concl.</i>					
<i>A. 15.—Khurda Family Pensions</i>	25,600	25,600	..	..	—
<i>A. 16.—Delhi Family Pensions</i>	29,000	28,951	-3,049	..	-3,049
Non-drawal of pensions for two months.					
<i>A. 17.—Pensions to Maharatta Saliandasars</i>					
O. 30,300	27,700	27,536	-164	..	-164
S. (a) -2,600					
<i>A. 18.—Other Pensions</i>					
O. 11,53,500	11,40,300	11,33,330	-6,970	..	-6,970
S. (a) -13,200					
<i>B.—Territorial and Political Pensions paid in England (At par):</i>					
<i>B. 1.—Family of late Maha-raja Duleep Singh</i>	1,00,000	1,00,000	..	..	..
<i>B. 2.—Bengal Nizamat Family</i>	7,000	6,300	-700	..	-700
<i>C.—Territorial and Political Pensions in Turkish Arabia, Bushire, Khorasan and Persia</i>					
O. 8,000	6,200	7,795	+1,595	—	+1,595
S. (a) -1,500					
Reduction (Col. 1) made on the basis of revised estimate proved excessive.					
<i>D.—Charitable Allowances</i>					
O. 44,900	44,664	38,269	-6,395	..	-6,395
S. (b) -236					
Mainly in Bombay Rs. 3,159 due to postponement of certain works owing to late receipt of Government orders. Payment under this head is of a fluctuating nature.					
<i>E.—Loss or Gain by Exchange (on B above)</i>	..	..	-323	..	-323
Total	31,45,000	30,82,717	-62,283	..	-62,283

NOTE.

As noticed last year (page 349 of that Report) the accounts of this appropriation generally showed large savings owing generally to pensions not being drawn immediately they became due. The Finance Department issued instructions to Accounts officers to make their estimates as accurate as possible. The savings of Rs. 61,410 are less than in previous years, so that the instructions have had some results but the savings are still unduly large and probably, if the existing method of estimating is to continue, it would be desirable to include a lump sum deduction of about Rs. 50,000 for probable savings.

(a) Sanctioned in February.

(b) Sanctioned in February-March.

BANGALORE.

(All Non-voted.)

Accounts.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving -		Net reappro- priation or surrender.	Remainder un- adjusted + or -
			Rs.	Rs.		
<i>Account I.—Police</i>	Gross . .	3,04,254	3,03,013	-1,241	+229	-1,430
	Deductions . .	-1,500	-1,523	-23	+11	-34
	Net . .	3,02,754	3,01,530	-1,224	+240	-1,464
<i>Account II.—Education.</i>	Gross . .	3,59,600	3,59,565	+65	+932	-867
	Deductions . .	-3,500	-3,599	-99	+95	-194
	Net . .	3,51,000	3,50,966	-34	+1,027	-1,061
<i>Account III.—Medical and Public Health</i>	3,35,263	3,39,057	+3,794	+9,991	-6,197	
Sub-head A. 2.—The final saving of Rs. 2,698 against modified provision of Rs. 67,290 is due to non-utilisation of the additional provision for the leave salary of nurses etc.						
<i>Account IV.—Other Expenditure Heads.</i>	Gross . .	2,88,349	2,74,538	+25,699	-11,255	+36,957
	Deductions . .	..	-29,940	-29,940	..	-29,940
	Net . .	2,88,349	2,74,598	-14,941	-11,255	-2,985
<i>Totals</i>	Gross . .	12,87,866	15,16,223	+28,357	-106	+28,453
	Deductions . .	-10,000	-50,062	-40,062	+106	-40,168
	Net . .	12,77,866	12,66,161	-11,705	..	-11,705

Account I—Police.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

A.—District Executives Force—District Police:

<i>A. 1.—Pay of Officers</i>	14,100	14,100	..	..	..
<i>A. 2.—Police Force</i>	1,60,000	1,63,327	+3,327	+3,774	-447

Probable savings within the sub-head proved excessive. Hence the additional appropriation.

<i>A. 3.—Office Establishments</i>	11,100	10,537	-563	-454	-109
<i>A. 4.—Allowances, Honoraria, etc.</i>	19,200	18,137	-1,063	-767	-296
<i>A. 5.—Works</i>	11,800	11,215	-584	-500	-84
<i>A. 6.—Clothing and other supplies,</i>					
<i>O.</i> 22,400]	17,374	15,865	-1,509	-1,271	-235
<i>S.</i> (a)—5,026]					

Cols. 3 and 5—Reduction due chiefly to purchase of articles of clothing at a lower rate.

<i>A. 7.—Contingencies</i>	13,400	14,463	+1,053	+1,350	-297
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Col. 5—Unanticipated law charges.

<i>A. 8.—Grants-in-aid, Contribu- tions, etc.</i>	600	600
<i>A. 9.—Deduct—Establishment Charges, etc., recovered from other Governments, Departments, etc.</i>	-1,500	-1,523	-23	+11	-34

*B.—Railway Police:**B. 1.—Pay of Officers*

<i>O.</i> 1,100]	1,080	1,080
<i>S.</i> (a)—20]					

<i>B. 2.—Pay of Establishments</i>	39,100	36,761	-2,339	-2,190	-239
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<i>B. 3.—Other Charges</i>	16,500	16,977	+477	+197	+280
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<i>Totals</i>	<i>Gross</i>	3,04,254	3,03,953	-1,291	+229	-1,430
	<i>Deductions</i>	-1,500	-1,523	-23	+11	-34
	<i>Net</i>	3,02,754	3,01,530	-1,224	+240	-1,464

(a) Sanctioned in March.

Account II—Education.

Major Head and Sub-head.	Final Appropriation:	Actual Expenditure:	Excess + Saving —:	Net reappro- priation or surren- der:	Remainder un- appropriated + or —:	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>A.—University :</i>						
<i>A. 1.—Government Professional Colleges</i>		555	+555	+555	..	
Provision was wrongly included under sub-head A. 2, <i>vide Note I.</i>						
<i>A. 2.—University—Grants-in-aid to Non-Government Arts Colleges</i>	16,600	15,998	-602	-600	-2	
See A. 1.						
<i>B.—Grants-in-aid to Non-Government Secondary Schools.</i>						
	1,72,100	1,69,753	-2,347	-2,208	-139	
Col. 5.—Chiefly less expenditure on building grants.						
<i>C.—Primary—Government Primary Schools :</i>						
<i>C. 1.—Pay of Establishments</i>	2,200	2,150	-50	-47	-3	
<i>C. 2.—Other Charges</i>	600	350	-250	-240	-10	
<i>D.—Grants-in-aid to Non-Government Primary Schools</i>	1,07,500	1,06,722	-778	-246	-532	
<i>E.—Special—Government Special Schools :</i>						
<i>E. 1.—Pay of Establishments</i>	5,000	6,606	-394	-394	..	
<i>E. 2.—Other charges</i>	5,400	5,339	-61	-48	-29	
<i>E. 3.—Deduct—Charges recovered from Coorg Administration</i>	-2,500	-2,251	+249	+195	-246	
Col. 5.—Less recovery owing to a change in the method of calculation.						
<i>F.—Grants-in-aid to Non-Government Special Schools</i>	14,400	12,822	-378	-267	-211	
<i>G.—General :</i>						
<i>G. 1.—Inspection :</i>						
<i>G. 1 (1).—Pay of Officers</i>	7,000	8,014	+1,014	+1,014	..	
<i>G. 1 (2).—Pay of Establishments</i>	5,100	5,247	+147	-87	+234	
<i>G. 1 (3).—Other charges</i>	3,700	6,795	+3,095	+2,945	+140	
Col. 5.—Chiefly for cost of passage and leave and pension contributions of an officer of the Mysore Government.						
<i>G. 1 (4).—Deduct—Charges recovered from Coorg Administration</i>	-5,000	-6,548	-348	-400	+52	
<i>G. 2.—Scholarships</i>	11,700	11,376	-324	..	-324	
<i>G. 3.—Miscellaneous</i>	3,200	3,845	+645	+645	..	
<i>Totals</i>	{ Gross	3,59,500	3,59,566	+66	+932	-867
	Deductions	-5,500	-8,199	-99	+95	-194
	Net	3,51,000	3,50,966	-34	+1,027	-1,061

Account III.—Medical and Public Health.

Major Head and Sub-head,	Final Appro- priation,	Actual Expendi- ture,	Excess + Saving -	Net repro- priation or surren- der,	Remainder un- adjusted + or -
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Medical—Hospitals and Dispensaries :</i>					
<i>A. 1.—Pay of Officers.</i>					
O. 23,500 S. (a) — 37 }	23,563	23,578	-155	..	-155
<i>A. 2.—Pay of Establishments</i>	64,900	64,592	-308	+2,590	-2,698
Col. 5.—For leave salary of nurses, etc. Col. 6.—This proved unnecessary as leave was not taken to the extent anticipated.					
<i>A. 3.—Allowances, Honoraria, etc.</i>	25,500	23,851	-1,649	-1,907	+258
<i>A. 4.—Cost of Medicines and Diet of Patients</i>	73,000	71,966	1,034	+433	-7,467
Col. 6.—Under 'diet of patients', expenditure being of a fluctuating nature.					
<i>A. 5.—Works</i>	13,500	13,423	-77	-200	+123
<i>A. 6.—Other Expenses</i>	51,200	62,880	+11,680	+11,840	-760
Col. 5.—Purchase of motor ambulance car and larger electric charges.					
<i>A. 7.—Grants-in-aid, Contributions, etc.</i>	15,200	12,840	-360	-180	-180
<i>A. 8.—Establishment and Other Charges paid to Bangalore Municipality</i>	900	900	..	..	..
<i>B.—Medical—Mental Hospital</i>	13,000	9,798	-3,202	-2,500	-702
Col. 5.—Fewer patients than anticipated.					
<i>C.—Medical Schools and Colleges—Scholarships</i>					
Scholarships	5,500	5,029	-471	+115	-586
Col. 6.—Non-drawal of a scholarship.					
<i>D.—Public Health Establishment:</i>					
<i>E. 1.—Pay of Establishments</i>	700	600	-100	-40	..
<i>E. 2.—Other Charges</i>	200	240	+40	+40	..
<i>F.—Grants-in-aid for Public Health purposes</i>	50,000	50,000	..	..	..
Total	5,55,263	5,39,057	+3,794	+9,991	-6,107

(a) Sanctioned in March.

Account V.—Other Expenditure Heads.

Major Head and Sub-head.	Final Approp. riation.	Actual Expendi- ture.	Excess + Saving —		Net reappro- priation or surrender.	Remainder un- adjusted or surrendered + or —
			Rs.	Rs.		
A.—Land Revenue	300	274	—26	..	..	—26
B.—Excise:						
B. 1.—Pay of Officers	5,800	6,674	+874	+874	..	..
B. 2.—Pay of Establishments	5,800	4,535	—764	—726	..	—38
B. 3.—Other Charges	70,100	61,291	—8,399	—8,362	..	+52
Col. 5.—Less consumption of arrack and D. D. Rum.						
C.—Stamps	2,400	2,262	—78	..	..	—138
D.—Registration:						
D. 1.—Pay of Establishments	5,800	3,395	—405	—266	..	—139
D. 2.—Other Charges	100	95	—5	..	..	—5
E.—General Administration—District Establishments:						
E. 1.—Pay of Officers	24,100	23,653	—447	—846	..	—7
E. 2.—Pay of Establishments	10,600	10,835	+235	+212	..	+92
E. 3.—Other Charges	11,500	9,685	—2,715	—2,185	..	—130
Col. 6.—Provision made for contribution towards pay of the Pay and Accounts Officer, Bangalore not utilised, as the post was abolished.						
F.—Administration of Justice:						
F. 1.—Law Officers	2,400	2,298	—110	—100	..	—10
F. 2.—Judicial Commissioner:						
F. 2 (1).—Pay of Officers	2,900	2,673	—63	..	..	—65
F. 2 (2).—Pay of Establishments	5,000	2,959	—61	..	..	—61
F. 2 (3).—Other charges	1,210	1,156	—54	..	..	—54
F. 3.—Civil and Sessions Courts:						
F. 3 (1).—Pay of Officers	13,200	12,767	—933	—933	..	..
F. 3 (2).—Pay of Establishments	20,500	19,683	—819	—700	..	—119
F. 3 (3).—Allowances, Honoraria, etc.	1,100	943	—157	—120	..	—39
F. 3 (4).—Contingencies	2,100	2,193	+93	+264	..	—166
F. 4.—Criminal Courts:						
F. 4 (1).—Pay of Officers	O. 7,050	6,949	6,875	—74	—109	+35
S. (a) —51						
F. 4 (2).—Pay of Establishments	8,500	8,026	—474	—307	..	—167
F. 4 (3).—Other Charges	2,900	3,060	+160	..	..	+160
G.—Jails and Convict Settlements	14,600	10,626	+5,926	+1,880	..	+4,046
Col. 6.—Increase in the number of prisoners sent to Mysore State and Madras Presidency Jails.						
H.—Political	2,000	1,477	—523	..	..	—523
I.—Agriculture—Veterinary Charges:						
I. 1.—Pay of Establishments	4,800	4,696	—104	—131	..	+37
I. 2.—Other Charges	4,500	4,430	—130	+373	..	—243

(a) Sanctioned in March.

Account IV.—Other Expenditure Heads—concl'd.

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving—	Net reappro- priation un- adjusted or surrend. + cr.—	Remainder
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>J.—Miscellaneous Departments:</i>					
J. 1.—Pay of Establishments	800	753	-47	-46	-1
J. 2.—Other Charges	1,100	1,111	+11	-30	+41
<i>K.—Civil Works:</i>					
K. 1.—Grants-in-aid, Contributions, etc.	..	39,940	+39,940	..	+39,940
See Note 2.					
K. 2.—Deduct—Amount ^{not} paid from subventions from Road Development Fund	..	-39,940	-39,940	..	-39,940
See Note 2.					
L.—Superannuation Allowances and Pensions	48,000	42,429	-5,571	..	-5,571
See Note 3.					
M.—Stationery and Printing—Cost of Printing and Stationery	1,000	1,584	+584	..	+584
Col. 6.—Cost of forms supplied by the Madras Government Press, towards the close of the year. It is explained that the supplying officer could not furnish figures of probable cost in time for arrangement of funds.					
N.—Miscellaneous	12,300	12,04	-96	..	-96
Gross	2,88,849	3,14,548	+25,699	-11,258	+36,257
Totals	4 Deductions	..	-39,940	-39,940	-39,940
Net	2,88,849	2,74,608	-14,241	-11,258	-2,983

NOTES.

1. Account No. II—Education.—The instance of provision made under the wrong sub-head noticed under A. 2 of Account II has been corrected in the Budget for 1933-34.

2. Account IV-K. Civil Works.—The necessary plus and minus appropriations for the adjustment of the transactions under these two sub-heads were not obtained under a misapprehension which is not likely to be repeated.

3. Account No. IV-L. Superannuation Allowances and Pensions.—Although a saving to the extent of Rs. -5,000 was anticipated under this sub-head in the Revised estimate for 1932-33 by the estimating authority, it has been explained by the controlling authority that it was not proposed for surrender owing to oversight and steps have been taken to avoid such omissions in future.

4. Though the percentage of final saving to final appropriation for the entire area is -92 and shows improvement when compared with the result of 2.80 per cent. of the last year, there is still room for improvement in current control over expenditure. In fifteen cases the excesses remained uncovered (though they were generally of small amount) and in six cases the reappropriations had the effect of increasing the difference between the final appropriation and the actuals.

WESTERN INDIA STATES AGENCY.

(All Non-voted.)

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —		Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
			Rs.	Rs.		
<i>A.—Political Expenditure—Political Agents:</i>						
<i>A. 1.—Pay of Officers</i>						
O. 2,94,000	2,81,000	2,77,020	—3,380	..	..	—3,380
S. (a) 13,000						
<i>A. 2.—Pay of Establishments.</i>						
O. 3,60,300	3,55,500	3,26,925	—29,275	—28,145	..	—1,120
S. (b) 4,800						
<i>A. 3.—Allowances, Honours, etc.</i>						
O. 1,01,200	95,700	82,205	—13,495	—9,722	..	—3,773
S. (c) 5,500						
<i>Col. 6.—Restricted touring.</i>						
<i>A. 4.—Supplies and Services</i>						
O. 60,000	58,900	57,163	—6,737	—2,515	..	—4,222
S. (e) 1,100						
<i>Col. 6.—Smaller expenditure on diet and road money to witnesses.</i>						
<i>A. 5.—Contingencies</i>						
O. 48,000	45,200	37,747	—7,453	—4,318	..	—3,135
S. (d) 2,800						
<i>Economy.</i>						
<i>A. 6.—Grants-in-aid, contributions, and donations</i>						
7,200	8,189	..	+989	+970	..	+19
<i>A. 8.—Miscellaneous</i>						
O. 2,000	1,800	..	—1,600	—1,159	..	—441
S. (e) 400						
<i>Fluctuating expenditure.</i>						
<i>A. 9.—Deduct—Establishment Charges recovered from other Governments,</i>						
Departments, etc. .	—2,14,700	—2,15,399	—699	—160	..	—539
<i>A. 10.—Deduct Lump reduction on account of retrenchment</i>						
O. —60,000	—64,000	..	+54,000	+54,000	..	
S. (f) 6,000						
<i>Fully realised.</i>						
<i>B.—Police Expenditure:</i>						
<i>B. 1.—District Executive Force:</i>						
<i>B. 1 (1).—Pay of Officers</i>						
O. 47,700	49,700	39,158	—1,512	..	..	—1,512
S. (g) 7,000						
<i>Proposals for special pay not sanctioned before the close of the year.</i>						
<i>B. 1 (2).—Police Force</i>						
O. 4,15,300	4,10,300	4,03,824	—6,476	—1,470	..	—5,076
S. (c) 5,000						
<i>Col. 6.—Vacancies unfilled. Leave salary and withheld pay not drawn.</i>						
(a) Sanctioned in August—Rs. 6,000; January—Rs. 6,000 and March—Rs. 1,000.						
(b) Sanctioned in January—Rs. 67 and March—Rs. 4,80.						
(c) Sanctioned in March.						
(d) Sanctioned in January—Rs. 1,200 and March—Rs. 1,000.						
(e) Sanctioned in January.						
(f) Sanctioned in August.						
(g) Sanctioned in January—Rs. 8,000 and March—Rs. 1,000.						

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or -. Rs.
<i>B.—Police Establishment—contd.</i>					
<i>B. 1.—District Executive Force—contd.</i>					
<i>B. 1 (3).—Office Establishment</i>	27,000	27,588	+588	+400	+188
<i>B. 1 (4).—Allowances, Honora- ria, etc.</i>					
<i>O. 1,22,000 ; S. (b) 9,900</i>	1,12,100	1,08,400	-3,694	..	-3,694
<i>Restricted touring.</i>					
<i>B. 1 (5).—Supplies and Ser- vices</i>					
<i>O. 25,000 ; S. (b) 5,000</i>	23,000	17,473	-5,527	..	-6,527
Postponement of ammunition purchase (Rs. 2,650) and smaller expenditure on clothing and under other heads (Rs. 2,877).					
<i>B. 1 (6).—Contingencies</i>					
<i>O. 22,800 ; S. (b) 600</i>	22,200	21,475	-725	-30	-695
<i>B. 1 (7).—Grants-in-aid, con- tributions and donations</i>	1,200	1,226	+26	+50	-4
<i>B. 2.—Deduct—Cost of addi- tional Police</i>					
	—11,000	—14,554	—3,554		—3,554
Deputation of a police party to an Indian State. Saving not surrendered apparently through oversight.					
<i>C.—Public Health Expenditure—Public Health Establishment :</i>					
<i>C. 1.—Pay of Establish- ments</i>	4,900	4,205	-695	-400	-295
<i>C. 2.—Other charges</i>	3,100	3,236	+136	..	+136
<i>D.—Stamps</i>	1,000	389	-611	-600	-11
<i>E.—Ecclesiastical</i>					
<i>E. 1.—Ecclesiastical Establishment—Church of England:</i>					
<i>E. 1 (1).—Pay of Establish- ments</i>	300	218	-82	84	+2
<i>E. 1 (2).—Supplies and Ser- vices and Contingencies.</i>	690	251	-349	-312	-37
<i>E. 2.—Cemetery Establishment</i>					
<i>O. 1,100 ; S. (a) 200</i>	900	774	-126	-4	-122
<i>F.—Education :</i>					
<i>F. 1.—Grants-in-aid to non- Government Secondary Schools</i>					
	12,500	8,000	-4,500	-4,500	..
To meet lump out as a measure of retrenchment.					
<i>F. 2.—Grants-in-aid to non- Government Primary Schools and other mi- cellaneous charges</i>					
	4,500	1,000	-3,500	3,500	..
<i>F. 3.—Deduct—Lump reduc- tion on account of re- trenchment</i>					
	2,000	..	+2,000	+2,000	..
<i>See F. 1..</i>					
<i>G.—Excise :</i>					
<i>G. 1.—District Executive Establishment :</i>					
<i>G. 1 (1).—Pay of Establish- ments</i>					
<i>O. 2,700 ; S. (a) 100</i>	2,600	2,223	-377	-300	-77
<i>G. 1 (2).—Allowances, Ho- noraria, etc.</i>					
<i>O. 300 ; S. (a) 100</i>	200	97	-103	..	-103
Reduced travelling.					
(a) Sanctioned in January.					
(b) Sanctioned in March.					

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder	
	Apro-	Expendi-	Saving —	reappro-	un-	
	Rs.	Rs.	Rs.	ription	adjusted	
<i>G.—Excise—contd.</i>						
<i>G. 1.—District Executive Establishment—contd.</i>						
<i>G. 1 (3).—Supplies and Services</i>						
<i>O.</i>	3,600					
<i>S. (a)—900</i>	2,700	2,666	—34	..	—34	
<i>G. 1 (4).—Contingencies</i>						
<i>O.</i>	1,000					
<i>S. (a)—100</i>	900	621	—279	—300	—79	
<i>G. 2.—Cost of Opium supplied to Excise Department:</i>						
<i>O.</i>	2,44,500					
<i>S. (a)—26,100</i>	2,07,300	2,07,270	—30	..	—30	
<i>G. 3.—Purchase of Ganja and other Drugs</i>	400	90	—310	—200	—110	
<i>H.—Stationery and Printing</i>		Smaller demand for Ganja,				
	2,000	2,037	+17	+109	—53	
<i>I.—Miscellaneous</i>		59	+59	+59	..	
<i>Total</i>	<i>Gross</i>	16,69,500	16,36,415	—33,085	+160	—32,945
	<i>Deductions</i>	—25,700	—22,953	—4,253	—160	—4,093
	<i>Net</i>	14,43,800	14,06,462	—37,538	..	—37,335

NOTE.

It would appear that further funds might well have been offered for surrender under some of the Political and Police heads before the close of the year.

STORE ACCOUNT OF OPIUM.

The following statement shows the transactions relating to Opium in the Government treasuries, (viz., Rajkot and Sabarkantha) in the Western India States Agency during 1932-33:—

Particulars.		
	Maund.	Seers.
Opening Balance on 1st April 1932	66	16
Received from Ghazipur during 1932-33	282	..
Total	348	18
Sales during the year 1932-33	300	8
Loss and wastage	..	..
Total	300	8
Closing balance on 31st March 1933	48	8

2. The Accountant General Bombay has certified that the total receipts and issues of opium in the Western India States Agency during the year 1932-33 have been verified with the accounts received in his office.

3. The foregoing account is a joint account of the opium depots at Rajkot and Palanpur. The stock was verified every month by the Secretary to the Hon'ble the Agent to the Governor General in the States of Western India, and six monthly by the Political Agent, Sabarkantha, in respect of the depots at Rajkot and Palanpur respectively. The price charged by the Government of India for each seer of 80 tolas was Rs. 18-6-0 throughout the year. The selling price adopted with effect from 1st April 1932 at Rajkot was Rs. 25-4-0 per seer and at Palanpur it was Rs. 18-6-0 only per seer exclusive of freight charges. The value of the closing balance at Rs. 18-6-0 per seer may, therefore, be taken at Rs. 35,427.

The Accounts and Finance Officer in charge of Opium Department of the States of Western India, is administratively responsible for the control of the stores at Rajkot and the stock was verified by him by counting the number of closed chests and cakes in the open chests on the last day of every month. The stock verification at Palanpur depot was conducted on the 30th September and 30th March, by the Political Agent by actually counting the chests and cakes.

The opium superintendent at Rajkot depot and the Treasurer at Palanpur depot were responsible for preparation of accounts and their signatures have been obtained in the statements furnished for each depot.

GRANT No. 88.—CAPITAL OUTLAY ON SECURITY PRINTING.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +	Saving —	Net reapprop- riation or surrender.	Remainder in. adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "52-B—CAPITAL EXPENDITURE ON THE SECURITY PRINTING PRESS"						
A.—Security Printing Press charges :						
Capital Expenditure						
Investments in Government Commercial Undertakings .	4,000	1,107	—2,893	..	..	—2,893
		Economy.				
Total	4,000	1,107	—2,893	..	..	—2,893

NOTE.

The grant covers increases or reductions in the capital invested by Government in the Security Printing Press (including Central Stamp Store) at Nasik Road, the commercial accounts of which will be found in Chapter II of the Commercial Appendix. The small payment this year (column 3) represents the amount by which Government capital has been increased.

GRANT No. 89.—FOREST CAPITAL OUTLAY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappro- priation or surrender	Remainder un- adjusted + or —.
			Rs.	Rs.		
MAJOR HEAD "52-A—CAPITAL OUTLAY ON FORESTS".						
A.—Communications and Buildings	1,800	2,310	+510	+1,068	—518	
<i>Col. 5.—Mainly in Andamans to construct a larger building for the filing room on Chatham. Col. 6.—Cost of stores issued from Stock was omitted from the accounts through an oversight in the South Andaman Division.</i>						
B.—Live Stock, Stores and Tools and Plant	12,200	4,629	—7,571	—3,249	—4,322	
<i>Col. 5.—Abandonment of the projects of a motorised cross cut saw (Rs. 1,200) and installation of live rolls (Rs. 1,500) in Andamans. Also purchase of a saw grinder at a cheaper rate. Col. 6.—Economy. Savings not surrendered under a misapprehension.</i>						
C.—Demarcation, Improvement and Extension of Forests	60,000	33,788	—26,212	—25,711	—601	
<i>Col. 5.—Originally over-estimated.</i>						
F.—Share of Establishment Charges transferred from Major Head "8"						
Non-voted	1,900	695	—1,205	—1,130	—75	
<i>Col. 5.—Owing to reduction in Capital expenditure. Combined establishment charges are distributed in proportion to Revenue and Capital expenditure.</i>						
Voted	9,100	5,056	—4,044	—3,770	—274	
<i>See F.—Non-voted.</i>						
G.—Deduct—Share of Capital charges financed from Ordinary Revenues:						
O. 1.—India						
Non-voted	—1,900	—695	+1,205	+1,130	+75	
<i>Col. 5.—Decreased expenditure on Capital works.</i>						
Voted	—83,100	—45,783	+37,317	+31,662	+5,655	
<i>Col. 5.—See G—Non-voted. Col. 6.—Mainly in the Forest Research Institute. See B. Funds not reappropriated under a misapprehension.</i>						
Totals	<hr/>					
	Non-voted					
	Gross	1,900	695	—1,205	—1,130	—75
	Deductions	—1,900	—695	+1,205	+1,130	+75
	Net	..	..	..	..	..
	Voted					
	Gross	83,100	45,783	—37,317	—31,662	—5,655
	Deductions	—83,100	—45,783	+37,317	+31,662	+5,655
	Net	1,000*	..	—1,000	..	—1,000

* The anticipated net amount having been nil, a nominal demand for Rs. 1,000 was voted by the Legislative Assembly.

GRANT NO. 90.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Major Head and Sub-head:	Final Appropriation:	Actual Expenditure:	Excess + Saving —		Net reappropriation or surrender:	Remainder unadjusted + or —
			Rs.	Rs.		
MAJOR HEAD "55.—CONSTRUCTION OF IRRIGATION, ETC."						
A.—Capital Account of Irrigation Works not Charged to Revenue—Capital cost of Works only—Major Head "55".						
A. 3.—Unproductive Works: Baluchistan and Ajmer-Merwara:						
A. 3 (1).—Works	17,700	30,530	+12,830	+12,830		—20
Mainly for completion of the project "Improvements of the Khushaf Khan and Shebo systems".						
B.—Capital Account of Irrigation Works not charged to Revenue—General Capital Charge—Major Head "55".						
B. 1.—Establishment (vide D. 6 in Demand No. 22):						
B. 1 (1).—Pensionary Charges	200	349	+149	+149		+9
B. 1 (2).—Other Establishment Charges	3,800	7,671	+3,871	+2,800	+1,071	
<i>Cols. 5 and 6.—Increased pro rata share. See Note.</i>						
B. 2.—Tools and Plant (vide F. 4 in Demand No. 22)	1,300	1,342	+142	..		+142
B. 3.—Expenditure on re-trenched Personnel		392	+302	+400		—8
B. 4.—Receipts on Capital Account		—105	—105	..		—105
C.—Deduct—Share of Capital Charges (A and B above) financed from Ordinary Revenues (vide B in Demand No. 22):						
	—23,000	—40,219	—17,219	—16,190		—1,029
Totals	Gross	23,000	40,284	+17,284	+16,190	+1,194
	Deductions	—23,000	—40,384	—17,384	—16,190	—1,194
	Net	*1,000	..	—1,000	..	—1,000

* The net amount required being *sd* a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

NOTE.

A note on the system of *pro rata* distribution of establishment and tools and plant charges will be found under the appropriation account of Grant No. 22—Irrigation, etc. In the case of Rajputana Public Works Division, which is primarily a Buildings and Roads Branch division, the share is transferred from Grant No. 73—Civil Works and not from Grant No. 22—Irrigation, etc. The difference between the figures under sub-heads B. 1 (1) to B. 2 in this grant and the corresponding figures under sub-heads D. 6 and F. 4, in Grant No. 22 is due to this cause.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

Serial No.	Service.	Allocation.	Expenditure.	Unexpended.	Balance	
					Excess.	Net reappropriation or surrender.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
III.—Major Works for which specific provision was not made in the Budget.						

BALUCHISTAN.

1. Remodelling Pishin Canal project		7,389	..	7,389	7,400	—11
<i>Estimate Rs. 4,37,494 (Revised), expenditure up to March 1933, Rs. 4,09,935; completed.</i>						
IV.—Minor Works.						
2. All Works Collectively	17,700	23,141	..	5,441	5,400	—9

GRANT No. 93.—CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.	Net reappro- priation or surrender.	Remainder un- adjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE."					
B.—Investments in Government Commercial undertak- ings.					
	4,000	—3,83,512	—3,87,512	—3,000	—3,84,512
Total . . .	4,000	—3,83,512	—3,87,512	—3,000	—3,84,512

Minus expenditure to the extent of Rs. 3,83,512 is the result of the abolition of the personal ledger account of the Currency Note Press, the depreciation reserve having been removed from this account. For the past three years the further explanation of savings under this head has been given that they were due to the repayment of former capital from the personal ledger account by annual instalments corresponding with the periodical reductions of preliminary expenses (Rs. 7,128), but it is not clear why this *minus* expenditure, which appears to be of a recurring nature, could not be foreseen when the original estimates were prepared. This year, the omission has been explained as due to oversight.

GRANT NO. 94.—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —	Net reappropriation	Remainder unadjusted or surrendered	+ or —
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD " 56-E. I.—CAPITAL OUTLAY ON VIZAGAPATAM PORT".						
A.—General Charges:						
A. 1.—Pay and Allowances other than Travelling Allowances:						
A. 1 (1).—Engineering Establishment Officers . . .	1,21,400	1,21,100	+500	+600	—91	
A. 1 (2).—Engineering Establishment Subordinates . . .	12,600	12,197	—403	—400	—3	
A. 1 (3).—Engineering Office Establishment . . .	58,800	61,104	+2,304	+3,400	—1,096	
A. 1 (4).—Other Establishment. <i>Non-voted</i> . . .	3,000	3,771	+771	..	+771	
Special pay and leave salary of an Officer for 1931-32.						
Voted . . .	75,000	69,757	—5,243	—1,000	—4,243	
Col. 4.—Officer on lower pay (Rs. 2,975), leave salary debited to Railway and less pay to staff, etc. (Rs. 773), fewer sittings of the Advisory Committee (Rs. 639) and wrong provision for the share of Traffic Manager's Provident Fund Bonus under this sub-head instead of under A. 2 (Rs. 836).						
Col. 6.—Savings not fully surrendered.						
A. 2.—Provident Fund Contribution . . .	11,800	12,828	+1,028	+3,100	—2,172	
Col. 4.—Adjustment of Provident Fund Bonus of Traffic Managers, <i>vide</i> A. 1 (4). voted.						
Col. 6.—Excessive reappropriation.						
A. 3.—Travelling Allowance . . .	10,200	10,407	+207	+100	+107	
A. 4.—Office Expenses . . .	25,300	23,988	—1,312	—1,300	—12	
A. 5.—Residential Quarters (Temporary) . . .	6,600	6,279	—1,321	—600	—721	
Col. 5 and 6.—Engineer-in-Chief's Bungalow not occupied for the full year. Hence the smaller rent.						
A. 6.—Instruments . . .	300	649	+349	+200	+149	
Col. 5 and 6.—More purchases of survey instruments.						
A. 7.—Medical . . .	3,800	2,810	—990	—800	—190	
Col. 5.—Debit for medical stores supplied not raised during the year.						
A. 8.—Miscellaneous (Including General Charges on Stores) . . .		4,100	+4,100	+6,000	—1,891	
Col. 5.—Mainly freight charges on electrical material and other stores. Col. 6.—Excessive reappropriation.						
B.—Land . . .	—75,100	18,294	+93,394	+86,100	+7,294	
Col. 5.—Non-receipt of credit from Railway for the transfer of Land (Rs. 1,28,000) counterbalanced by law charges in respect of a case postponed to next year (Rs. 34,600).						
Col. 6.—Compensation for the acquisition of a Ferry paid in the latter part of the year.						

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —	
					Rs.	Rs.
C.—Dredging	12,75,400	13,85,530	+1,10,130	+1,68,600	—48,470	
<i>Col. 5.—Continuous 3-shift working of a Dredger for extensive dredging. Col. 6.—Certain stores not issued.</i>						
D.—Reclamation	3,30,700	2,55,792	—44,908	—44,760	—208	
<i>Col. 5.—Work on Reclamation Bunds postponed.</i>						
E.—Works	25,34,500	19,73,901	—6,10,599	—5,78,900	—31,899	
<i>Col. 4.—Postponement of certain works towards the closing stage of the construction with a view to minimising interest charges (Rs. 16,38,000), counterbalanced by excess due mainly to the execution of certain unexpected works (Rs. 10,27,401). Col. 6.—Mainly owing to debit for the cost of a tug not having been raised by the Indian Stores Department.</i>						
F.—Suspense	—2,00,000	—1,61,175	+38,825	+26,200	+12,625	
<i>Cols. 5 and 6.—Smaller issues of stores for electric installation, etc.</i>						
G.—Interest during construction	14,96,800	15,40,545	+43,745	+44,200	—455	
<i>Col. 5.—Non-receipt of credit from Railway on account of interest on certain land transferred (Rs. 1,30,000) counterbalanced by saving due to write-off of Rs. 9,10,904 from the progressive outlay at end of March 1932 and to Capital Outlay being less than anticipated (Rs. 74,223), and re-adjustment of interest on capital outlay during construction for 1931-32, owing to the final rate (5·65 per cent.) being less than the rate (5·70 per cent.) adopted (Rs. 12,032).</i>						
H.—Loss or Gain by Exchange	—1,635	—1,435	—2,000	+385		
I.—Deduct—Receipts on Capital Account	—1,41,100	—72,980	+68,114	+71,100	—2,986	
<i>Col. 5.—Less realisation of revenue from office sites, shed rent, hire charges on craft, etc. and postponement of the use of Tepparevu Ferry, sanction to its transfer from the District Board having been received after the close of the year.</i>						
J.—Emergency deductions from pay	—45,000	—34,873	—9,873	—10,000	+127	
<i>Col. 5.—Larger deductions owing to the increase in establishment.</i>						
Undistributed . . . .	..	..	..	+2,40,000	—2,40,000	
<i>The savings having been anticipated at the time the reappropriations were made (vide reasons given under the various sub-heads for the savings under each) the amount was withdrawn from the sub-heads and kept undistributed.</i>						
	Non-voted	3,000	3,771	+771	..	+771
Totals	Gross	56,93,100	53,11,415	—3,81,684	—71,100	—3,10,584
	Voted	1,41,100	—72,980	+68,114	+71,100	—2,986
	Net	55,52,000	52,38,430	—3,13,570	..	—3,13,570

NOTE.

The small excess in the non-voted section occurs under sub-head A. 1 (4) and is due to payment of arrears of special pay and leave salary of an officer. In the voted section, the large saving is due mainly to the undistributed provision of Rs. 2,40,000. There are also large unsurrendered savings under sub-heads C. and E.

VIZAGAPATAM HARBOUR STORES ACCOUNT FOR 1932-33.

	Opening Balance.	Value received.	Values sold or dis- posed of.	Depreciation or Write off.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Stores	4,64,098	10,74,610	10,43,832	-2,085(a)	4,96,961

The usual annual verification of the whole stock was made. The result disclosed shortages valued at Rs. 1,305 and excesses valued at Rs. 1,215.

The stock sheets are under disposal and necessary adjustment will be carried out clearing these shortages and excesses in the accounts for the year 1933-34.

Review.—The Balance of stores on 31st March 1932 is Rs. 4,96,961 as compared with Rs. 4,64,098 on 31st March 1931, thus showing an increase of Rs. 32,863. The increase in the stores balance was brought to the notice of the Engineer-in-Chief who has stated as under:—

The heavy balance in stock will be considerably reduced during the course of this year when electrical material valued at Rs. 78,000 and permanent-way materials will be issued to Works.

The balance on 31st August 1933 is Rs. 5,39,934 showing an increase of Rs. 42,973 over the balance on 31st March 1933. The excess is due to the purchase of Power House material and other miscellaneous stores which are expected to be issued to Works in November 1933. The receipts for 1932-33 are Rs. 10,74,610 against Rs. 5,26,998 for 1931-32 and the issues for 1932-33 are Rs. 10,43,832 against Rs. 5,52,677 for 1931-32. The increase both in purchases and issues is due to the heavy programme of works carried out during 1932-33.

Certified that the Vizagapatam Harbour Construction Stores Account for 1932-33 compiled by me is to the best of my knowledge and belief correctly prepared and that the Account has been audited in accordance with the rules in force.

D. BLAKE,
Audit Officer,
Vizagapatam Harbour

	Rs.
(a) On account of Stores received	-3,572
On account of Stores disposed of	+1,487
	<hr/> -2,085

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

Service.	Grant or Approp- riation.	Expen- diture.	Balance.			Net prop- rietary unadjusted + or - surrender.
			Unexpended.	Excess.	proprietary unadjusted + or - surrender.	
Vizagapatam Harbour Construction	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	55,55,000	52,12,201	3,12,799	..	..	-3,12,799

Observations.—The original estimate of the Project as sanctioned by the Secretary of State was Rs. 2,23,00,000. A Revised Estimate amounting to Rs. 3,98,85,449, chargeable to Civil estimates of the cost of constructing a developed harbour, has been sanctioned by the Governor General in Council. Expenditure to end of 1932-33 is Rs. 3,08,82,630 leaving a balance Rs. 90,02,810 to complete further works. Interest on capital expenditure will be charged to revenue after 31st March 1934.

GRANT No. 95.—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS.

(NOT CHARGED TO REVENUE.)

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation, Rs.	Actual Expenditure, Rs.	Excess + reappro- priation or surrender, Rs.		Remainder un- adjusted + or —, Rs.
			Net Saving —	or print or surrend	
MAJOR HEAD " 56-E. (II) CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS".					
A.—Capital Outlay on Lightships not charged to Revenue:					
A. 1.—Lighthouses and Lightships:					
A. 1 (1).—Lighthouse Towers	56,400	56,565	+165	+200	-35
A. 1 (2).—Lighthouse Land	500	467	-33	-33	..
A. 1 (3).—Lighthouse build- ings other than towers	78,000	44,747	-33,253	-32,700	-533
Col. 5.—Lower tenders for building works than anticipated and inability to complete repairs to jetty of the Beacon Island Lighthouse owing to bad weather and other causes.					
A. 1 (4).—Lighthouse Apparatus	84,900	79,631	-5,269	-5,300	+31
Col. 5.—Lower tenders for labour, etc. than anticipated and withholding of payments on account of certain articles received in a broken condition.					
A. 1 (7).—Beacons and Buoys including wireless Beacons	3,700	5,494	+1,794	+1,913	-189
Col. 5.—To meet unanticipated expenditure on two buoys at two lighthouses.					
A. 1 (8).—Tools, Plants and Equipment	2,700	793	-1,905	-2,040	+135
Col. 5.—Fewer tools became unserviceable after the completion of work at Vengurla Rock Lighthouse than anticipated.					
A. 1 (10).—Deduct—Amount financed from Additions and Replacements Reserve Fund	-57,000	-57,000	..	..	..
A. 2.—Suspense:					
A. 2 (1).—Stock	94,000	78,484	-15,516	-8,010	-6,876
Col. 5.—Mainly in Burma (Rs. 6,500) owing to less purchase of stores. Col. 6.— Also in Burma (Rs. 5,989) owing to less purchase of stores and in Madras (Rs. 1,348) owing to non-utilisation of provision for urgent and unforeseen expenditure.					
A. 2 (2).—Deduct—Value of Stores issued on Revenue account	-92,100	-79,544	+12,556	+9,026	+3,306
Col. 5.—Mainly in Burma Rs. (8,500). Col. 6.—Mainly in Burma (Rs. 2,335) and Bombay (Rs. 1,003). In both cases smaller issue of stores than anticipated.					
A. 3.—Deduct—Amount financed from General Reserve Fund	-1,71,100	-1,29,639	+41,461	+37,480	+3,981
B.—Deduct—English cost of Stores and Establishments	2,000	77	+1,923	+1,003	+920
Col. 3 and 6.—Larger purchases in India.					
C.—Expenditure in England At par £1=Rs. 13 1/3.					
C. 1.—Stores	2,000	77	-1,923	-1,000	-923
Grant was based on forecast, which, however, did not fully materialise. See B.					
D.—Loss or Gain by Exchange	..	..	..	-3	+3
Gross	3,22,200	2,66,260	-55,940	-47,533	-8,407
Totals	-3,22,200	-2,66,260	+55,940	+47,533	+8,407
Net	*1,000	..	-1,000	..	-1,000

*The net amount required being after nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

GRANT NO. 96.—COMMUTED VALUE OF PENSIONS.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving -	reappropriation or surrender	unadjusted + or -
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "60-B.—COMMUTED VALUE OF PENSIONS".

A.—Payments of Commuted Value of Pensions:

A. 1.—Departmental

Non-voted O. 17,02,000	26,02,000	34,08,282	+8,06,282	..	+8,06,282
S.(a) 9,00,000					

See Note 1.

Voted ..	3,06,000	44,389	-2,55,441	-1,00,000	-1,55,641
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Col. 6.—Relates to the Railway Accounts Department. Over-estimation for want of reliable data for the estimates. The actual charges in 1931-32 were Rs. 84,625. It is reported that a further sum of Rs. 50,000 offered for surrender in January 1933 was not accepted by the Railway Board.

A. 2.—Non-Departmental

Non-voted O. 3,50,000	3,00,000	3,75,776	+75,776	..	+75,776
S.(a) -50,000					

Col. 1.—The reduction was based on the actuals of first 8 months for 1932-33 and last four of 1931-32 and did not make sufficient allowance for delayed adjustments not included in accounts of November 1932-33 (the accounts of which were closed early) or for increased commutations resulting from retrenchment and economic pressure.

Voted O. 37,57,000	46,90,000	58,79,538	+11,89,538	+1,09,900	+10,79,638
S. (b) 9,33,000					

See A. 2 non-voted. Insufficient allowance was also made for the great increase in commutation in early months of 1932-33 and for a continuance of this increase in the later months.

B.—Payments of Commuted Value to Provincial Governments

Non-voted O. 3,25,000	1,48,000	1,35,438	-9,562	..	-9,562
S.(a) -1,77,000					

Voted ..	11,00,000	17,35,186	+6,35,186	+5,0,000	+1,35,186
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Col. 6.—The additional appropriation, generally based on information furnished by various accounts officers, proved low in respect of debits from the Punjab (Rs. 56,000) and from the Controller of Military Accounts, Lahore (Rs. 80,000). In the case of the latter it is explained that the estimate was based merely on actual cases pending settlement in October and that no allowance was made for other cases which might arise subsequently. The number of claims was abnormally large.

C.—Deduct—Equated Payments of Commuted Value of Pensions charged to Capitals:

C. 1.—Departmental

Non-voted O. -2,68,000	-2,75,000	-2,75,156	-156	..	-156
S.(a) -7,000					

Voted ..	-37,000	-28,307	+8,693	+9,000	-307
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C. 2.—Non-Departmental

Non-voted O. -87,000	-86,700	-86,671	+29	..	+29
S. (a) 300					

Voted ..	-8,92,000	-9,10,860	-18,860	-18,900	+40
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(a) Sanctioned in March.

(b) Voted in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.	Net reappro- priation un- adjusted	Remainder or surrender. + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.

D.—Deduct—Commutated Value of Pensions recovered from Provincial Governments, etc.:

D. 1.—Departmental

O. —1,70,000					
S. (a) 1,44,000	—	—26,000	—5,18,232	—4,92,232	.. —4,92,232

See Note 1.

D. 2.—Non-Departmental

Non-voted O. —2,75,100					
S. (a) 1,05,000	—	—1,70,000	—1,52,895	+17,105	.. +17,105

Col. 6.—Mainly due to smaller recoveries in the Punjab (Rs. 34,000) partly counterbalanced by excess in Bombay (Rs. 13,000).

Voted .. . —9,50,000 —5,93,251 +3,50,749 +3,00,000 +58,749

Col. 6.—Mainly short recoveries (Rs. 90,000) counterbalanced by excess recovery of about Rs. 50,000 in Punjab which were not anticipated.

E.—Deduct—Commutated value of pensions financed from Ordinary Revenue

Non-voted O. — 50,000					
S. (a) 72,000	—	22,000	14,457	—7,543	.. —7,543

Voted .. . —1,50,000 —11,41,935 —9,91,935 —8,00,000 —1,91,935

Both these cases represent difference of the figures recorded under sub-heads B. and D. 2, finally adjusted under Grant No. 74—sub-head J. (q. v.).

Totals	Non-voted	Gross ..	30,50,000	39,22,496	+8,72,496	..	+8,72,496
		Deductions ..	—5,35,700	—10,76,497	—6,27,797	..	—6,27,797
		Net ..	25,14,300	29,03,999	+3,89,699	..	+3,89,699
		Gross ..	60,90,000	75,59,083	+15,09,083	+5,09,900	+10,59,183
	Voted	Deductions ..	—20,29,000	—26,74,353	—6,45,353	—5,00,900	—1,35,453
		Net ..	40,61,000	49,84,730	+9,23,730	..	+9,23,730

NOTES.

1. The charge under Sub-head A.-1 non-voted relates principally to charges dealt with by the Military Accounts Department and comprises two elements viz. (1) payments of commuted value of pensions (expenditure Rs. 30,33,559) and payments of capitalised value of pensions to provincial Governments (expenditure Rs. 3,74,723). As regards the first element it is explained that an abnormally large number of applications for commutation was received and so expectations were falsified; (in the previous year the expenditure was 10½ lakhs only against 30½ lakhs in 1932-33). As regards the second element it is explained that no provision was made as the inclusion of the charge under this head was the result of a new system of accounting introduced late in the year and as the amounts to be provided on this account were not known no provision was made. A similar change in accounting was made under Sub-head D. 1 non-voted (Deduct—Commutated Value of Pensions recovered from provincial Governments, Departmental) where a recovery of Rs. 5,18,232 on account of capitalised value of pensions was accounted for but no provision was made for the reasons recorded above.

2. The estimating is still defective and as a result of the experience of 1932-33 certain changes have been made in the Office of the Accountant General, Central Revenues in the instructions regulating the control of expenditure under some of these sub-heads. It can never be expected that, in view of the inherent difficulties of the problem, the control under this grant will reach the same degree of accuracy as under other grants. The excesses in the voted and non-voted portions of the grant are due, generally, to an abnormal increase in the amount of pensions commuted, as the result of a large number of individuals retiring on account of retrenchment coupled with economic pressure affecting pensioners.

While insufficient allowance seems to have been made for the increasing volume of commutation it has also to be noted that those commutations were on an altogether unprecedented scale.

**GRANT No. 96 A.—EXPENDITURE ON RETRENCHED PERSONNEL
CHARGED TO CAPITAL.**

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess Saving.	Net appropriation or surrender.	Remainder un-adjusted + or -.
				Rs.	Rs.

Major Head "61—Expenditure on Retrenched Personnel charged to Capital".

A.—Payments of Gratuities to Retrenched personnel:

A. 1.—India :

A. 1 (1).—Departmental

Non-voted	..	9,208	+ 9,208	..	+ 9,208
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In Postal Department.

Voted	5,00,000	5,39,297	+ 39,297	..	+ 39,297
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Relates to Postal Department. Greater retrenchment than anticipated.

A. 1 (2).—Non-Departmental

Non-voted O. 1,80,000	1,93,500	1,81,371	-11,429	..	-11,429
S. (a) 12,300	..	..	..	..	..

Over-estimation in India circle.

Voted	17,80,000	5,32,765	-12,26,835	-11,72,700	-54,135
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Col. 5.—Provision originally made in lump for the India as a whole. Later estimates by local officers showed it largely in excess of requirements. Hence the reduction.

Col. 6.—Over-estimation in Bombay and India Circles mainly.

A. 2.—England:

Non-voted O. 20,000	..	..	..	..	..
S. (a)—20,000	..	..	..	..	..

It was decided, after the Budget was prepared, to adjust this expenditure in India through the Remittance Account.

Voted	40,000	..	-40,000	-40,000	..
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See A. 2—Non-voted.

Totals { Non-voted ..	1,93,500	1,81,371	-2,221	..	-2,221
{ Voted ..	23,00,000	10,72,462	-12,27,538	-12,12,700	-14,538

(a) Sanctioned in March.

GRANT NO. 98.—INTEREST FREE ADVANCES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —		Net reappropriation unadjusted or surrender.	Remainder + or —
			Rs.	Rs.		
A.—Advances Repayable, India— Excluding all book-keeping adjustments and advances on which interest is charged :						
A. 1.—Civil Advances	55,21,000	51,72,278	—3,48,722	—1,78,000	—1,70,722	
Col. 6.—Mainly under Objection Book Advances in Bengal (Rs. 76,142) and Central Provinces (Rs. 53,189). Local estimates based on the progress of actuals for the first 10 months proved excessive. It is difficult to make any accurate estimate under this head.						
A. 2.—Advances Recoverable, Posts and Telegraphs	8,60,000	6,26,778	—1,73,224	—2,00,000	+ 26,776	
Col. 5.—Reduction on the trend of actuals, to obviate large savings. Col. 6.—Reduction proved excessive owing to transfer of offices which could not be anticipated beforehand.						
A. 3.—Advances Recoverable, Military and Marine	27,000	12,712	—13,288	—7,000	—6,258	
Col. 6.—Over-estimated. Advances of a fluctuating nature and no accurate estimate, it is reported, is possible.						
A. 4.—Advances Recoverable, Railways	2,000	—	—2,000	—2,000	—	
B.—Advances Repayable, England— excluding all book-keeping adjustments	13,000	20,959	+ 7,959	+ 5,000	+ 2,959	
Col. 5 and 6.—Mainly for repatriation cases.						
C.—Bronze Coinage Account:						
C. 2.—Profit on Bronze Coinage Account—Charges for destruction of Coins	2,82,961	+ 2,82,961	+ 2,36,000	+ 46,951		
See Note.						
D.—Nickel Coinage Account:						
D. 1.—Profit on Nickel Coinage Account:						
D. 1(1).—Charges for destruction of coins	2,71,000	5,34,252	+ 2,63,252	+ 1,36,000	+ 1,27,252	
Col. 5 and 6.—More coins returned to Mints than anticipated.						
D. 1(2).—Loss on sale of surplus metal	—17,724	—17,724	—10,000	—27,724		
Col. 5.—For loss on an anticipated sale of 19½ tons of pure nickel to the Army Department, Col. 6.—Sale resulted in a profit instead of loss due to the rise in the price of nickel.						
Total	68,31,000	68,33,204	—796	..	—796	

NOTE.

Sub-head C. 2.—The accounting procedure regarding the recording of profits and losses on the circulation of nickel and bronze coin is as follows:—The gross profits less the loss on the destruction of uncirculated coin returned from circulation, i.e. the net profits, are adjusted as a Mint receipt. The loss on destruction of uncirculated coin in such cases is taken to this deposit head. In a year when no profit is expected, the loss is recorded under "39—Mint". Whether it is recorded under a Debt head or under an Expenditure head, the effect is the same. When the estimates for the year under review were prepared, no profit was anticipated from the absorption of coin, as at that time there was a steady tendency for coin to return from circulation due to the economic depression and there was no indication to warrant the assumption of an early economic improvement. Consequently, the loss on the destruction of coin returning from circulation was provided for under the expenditure head "39—Mint." When the Revised Estimates were framed, there was a tendency for the absorption of small coin. Consequently, a provision of Rs. 2,36,000 was made by re-appropriation. The uncirculated coin that actually returned from circulation was, however, more than anticipated, resulting in an excess of unadjusted loss. Such losses are of course incapable of exact estimates.

GRANT No. 99.—LOANS AND ADVANCES BEARING INTEREST.

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving —	reappro- priation	Remainder adjusted or surrendered
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government:					
A. 1.—Advances to the Provincial Loans					
Fund	11,64,82,000	6,11,52,000	-5,53,31,000	-3,49,82,000	-2,63,48,000
Col. 6.—Less drawings and more repayments by Provinces than anticipated, mainly by Bombay (about Rs. 1½ crores) and the United Provinces (Rs. ½ crore). In Bombay, advance initially sanctioned subsequently reduced (Rs. 53 lakhs) owing to improvement in revenue position, and a further sum of Rs. 80 lakhs was repaid in respect of overdraft in previous years. It has been reported that no decision about probable requirements could be taken until reliable figures were available.					
A. 2.—Loans to Shan States Federation	5,00,000	..	-5,00,000	-5,00,000	..
Surrendered; as no payment was required to be made.					
A. 3.—Loans to Indian States, Local Funds, etc.:					
A. 3 (1).—Loans to Indian States	24,27,000	1,08,75,829	+84,48,829	+76,32,000	+8,09,829
Col. 5.—For Bharatpur State (Rs. 1,90,000), Patiala State (Rs. 23,00,000) and Bahawalpur Durbar (Rs. 51,42,000). Col. 6.—Increased expenditure on the Sutlej Valley Project. The expenditure incurred on the Sutlej Valley Project by the Bahawalpur Durbar was also charged to the Loan Account under the orders of the Government of India.					
A. 3 (2).—Loans to Land-holders and other Note-holders	25,000	1,39,157	+1,14,157	+1,19,000	-1,843
Col. 6.—Chiefly in Bombay. In certain cases the full amount of the loan applied for was not sanctioned.					
A. 3 (4).—Loans to District and other Local Fund Committees	12,00,000	+12,00,000	+14,00,000	-2,00,000	
Col. 5.—To cover a loan to the Aden Settlement Fund for Water Supply (Rs. 4 lakhs) and for the transfer of the outstanding loan against the Fund on the transfer of Aden from the control of the Government of Bombay to the Government of India (Rs. 10 lakhs). Col. 6.—Rs. 2 lakhs of the loan of Rs. 4 lakhs to the Aden Settlement Fund was not required and was reserved for the Delhi Joint Water Board, which however was not drawn during the year.					
A. 3 (6).—Advances under special laws	15,000	46,740	+31,740	-5,000	+36,740
Col. 6.—For a payment of Rs. 40,000 to Delhi Joint Water Board, provision for which was made under A. 3 (8) and which it was decided later, to show under this head, set off, in part, by savings owing to restricted advances to cases of exceptional need.					
A. 3 (7).—Advances to cultivators	2,67,000	2,97,522	+30,522	+38,000	-7,478
Col. 6.—For meeting possible advances in Baluchistan in connection with the heavy floods which resulted in the destruction of crops. Col. 6.—This proved a little too generous.					
A. 3 (8).—Miscellaneous Loans and Advances	4,02,000	50,200	-3,51,800	-2,60,000	+8,200
Col. 5.—For transfer of provision of Rs. 4 lakhs for loan to the Aden Settlement Fund Committee, see A. 3 (4), less Rs. 40,000 sanctioned for the Delhi Joint Water Board, payment for which was booked under A. 3 (6). Col. 6.—Mainly the net result of payment of Rs. 50,000 to Delhi Roman Catholic Church Committee provision for which was not made through oversight and adjustment of advances to Delhi Joint Water Board under A. 3 (6), provision for which existed under this head.					
A. 3 (9).—Loans to Port Funds	4,00,000	3,00,000	-1,00,000	-1,00,000	..
The loan to the Commissioners for the port of Chittagong not fully required.					

Major Head and Sub-head.	Final Appropriation, Rs.	Actual Expenditure, Rs.	Excess +. Saving —. Rs.	Net reappro- priation or surren- der + or —.	Remainder un- adjusted or —. Rs.
				—	
A. 4.—Loans to Government Servants :					
A. 4 (1).—House building Advances	19,94,000	13,62,315	-6,31,685	-5,74,000	-57,685
<i>Cols. 5 and 6.—Mainly due to the fact that the amounts certified by the Audit Officers were not drawn on as the legal formalities could not be completed before the close of the year.</i>					
A. 4 (2).—Advances for purchase of Motor Cars	31,54,000	17,99,823	-13,54,177	-11,53,000	-2,01,177
<i>Cols. 5 and 6.—Less demands than anticipated. The expectations of the local officers regarding the likely drawings during the last two months of the year did not materialise.</i>					
A. 4 (3).—Advances for purchase of other conveyances	3,68,000	1,83,233	-1,84,767	-1,58,000	-26,767
See A. 4 (2).					
A. 4 (4).—Passage Advances	82,000	46,329	-35,641	-32,000	-3,641
Depends on the advances drawn by officers. <i>Cols. 5 and 6.—In the absence of detailed information regarding the intention of the various offices concerned, further surrender was not possible.</i>					
A. 4 (5).—Other Advances	14,000	5,504	-8,496	-7,000	-1,496
B.—Reserve	10,00,000	..	-10,00,000	-9,81,000	-19,000
See Note 2.					
Total	12,71,31,000	7,74,55,682	-4,96,72,318	-2,06,57,000	-2,00,15,518

NOTES.

1. As in previous year, the final saving under sub-head A. 1 accounts mainly for the large saving in this Grant.

2. Amounts totalling Rs. 7,42,000 were sanctioned out of the Reserve provision (Sub-head B) to meet excesses under the following sub-heads:

Figures in thousands of Rupees.

A. 3 (1)	.	.	.	.	.	.	.	.	.	4,00
A. 3 (2)	.	.	.	.	.	.	.	.	.	1,28
A. 3 (7)	.	.	.	.	.	.	.	.	.	1,12
A. 3 (8)	.	.	.	.	.	.	.	.	.	91
A. 4 (1)	.	.	.	.	.	.	.	.	.	1
A. 4 (3)	.	.	.	.	.	.	.	.	.	10
Total										7,42

Amount of Surrender 2,39

The final savings under sub-heads A. 4 (1) and A. 4 (3) indicate that there was no need for transfer to these sub-heads.

IMPORTANT COMMENTS.

1. Loan to Bahawalpur Durbar to finance its share of expenditure on the Sutlej Valley Project.—As mentioned in paragraph 2 under Grant No. 99 on page 383 of the last year's report the question of the anticipated excess over the sanctioned limit of loan to the Bahawalpur Durbar to finance its share of expenditure on Sutlej Valley Project was referred to the Secretary of State and his sanction raising the sanctioned limit to Rs. 12,50 lakhs was received in September 1933. The actual expenditure to the end of the year 1932-33, however, amounted to Rs. 11,61 lakhs which was well within the sanctioned limit. The Report of the Sutlej Valley Project Enquiry Committee Bahawalpur and the representation of the Bahawalpur Durbar regarding Sutlej Valley Project loan are under the consideration of the Governments of India and of the Punjab.*

2. Large claims against Indian States.—In paragraph 38 of the report for the year 1930-31 two cases of large claims outstanding against the Indian States were brought to notice. In one case the balance of Rs. 36,03,679 due on the 31st March 1931, has risen to Rs. 52,62,693 at the end of March 1933. Interest is being charged on the monthly outstanding balances at the rate of 6½ per cent. per annum as decided by the Government of India.

In the second case, it was decided by the Government of India in July 1932, that a sum of Rs. 23 lakhs being the amount in lakhs just below the balance outstanding against the State on the 31st March 1932 which amounted to Rs. 23,00,850 might be funded and treated as a regular loan carrying interest at 6½ per cent. per annum and payable by annual instalments of Rs. 3 lakhs on the 1st July of each year. The remaining amount of Rs. 9,850 was recovered from the State in cash. It was also decided by the Government of India that the amounts payable by the State to the Government of India on account of items adjusted through the Account Current should in future be paid each year in moieties on the 1st July and 1st February and the balance, if any, adjusted after the annual accounts were closed. All the required payments have been made up to now with very short delays.*

3. Provincial Loans Fund.—The Finance Department Report on the working of the Provincial Loans Fund during 1932-33 has not yet (January 1934) been issued. Any comments on this report which it may be found necessary to make, will appear in due course.

* Accountant General, Punjab.

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